

BUREAU OF INDIAN EDUCATION

HIGH RISK FISCAL OVERSIGHT HANDBOOK

30 IAM 19-H



Bureau of Indian Education
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FOREWORD

This handbook documents the procedures required to implement the Bureau of Indian Education (BIE) High Risk Oversight policy, 30 IAM 19. This Handbook is intended for all BIE offices and personnel who conduct and implement the coordinated High Risk Fiscal Oversight Reviews.



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Date

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1. Purpose

It is BIE's policy to ensure all monitoring activities of schools programs and funds are effective, and implemented in a cooperative and coordinated manner. This Handbook provides the procedures for conducting interdepartmental coordinated fiscal monitoring for BIE-funded schools as required by 30 IAM 19, *BIE High Risk Fiscal Oversight policy*.

Note: The positions provided in this Handbook and corresponding IAM chapter (30 IAM 19) are based on the Department of the Interior's (DOI) Secretarial Order 3334 and corresponding BIE organizational chart, and are not yet reflected in BIE's section of the DOI Departmental Manual (DM) (130 DM 8), which was last updated in August 2006. As is the case with any policy/directive, the positions noted herein are therefore subject to change.

2. Roles and Responsibilities

A. **BIE Fiscal Review Coordinator (Review Coordinator)** is responsible for managing and coordinating all on-site monitoring activities (Fiscal Review) among all BIE Fiscal Review Team Members (Team Members), the local educational agency, and school.

- 1) **Pre-Visit Responsibilities:** Before the scheduled Fiscal Review, Review Coordinators will manage and coordinate all on-site visit preparation activities, including but not limited to:
 - a) communicating with the Local Education Agency/School (LEA) to establish specific dates and times in which Fiscal Review activities will take place;
 - b) drafting and submitting formal notice of Fiscal Review, including time and date of that monitoring activities will take place, to the LEA;
 - c) communicating special personnel needs, pursuant to sections 2.B(1) of this Handbook and for each LEA to be visited to the appropriate BIE Division no later than thirty (30) days prior to the scheduled Fiscal Review;
 - d) communicating the established on-site Fiscal Review dates and times to all Team Members pursuant to the timeframes in section 4 (Review Coordinator and Team Member Selection) of this Handbook;
 - e) managing all Fiscal Review preparation communication(s) with the LEA, including:
 - communicating with the LEA to establish specific date and time of the Fiscal Review pre-visit preparation webinar;
 - coordinating with Team Members regarding presentation materials to include in the pre-visit desk review webinar;
 - preparing the final version of the pre-visit webinar;
 - f) conducting a pre-visit desk review pursuant to section 6 (Desk Review) of this Handbook;

- g) gathering all documents identified in section 7(C) of this Handbook and ensuring that such documents are available at the school on the date(s) of the Fiscal Review;
 - h) setting appropriate meeting dates and work-product deadlines regarding Fiscal Review materials and/or activities to appropriate Team Members, if necessary;
- 2) **On-site Responsibilities:** During the scheduled Fiscal Review, Review Coordinators will manage and coordinate all on-site monitoring activities, including but not limited to:
- a) facilitating a brief on-site opening meeting with LEA leadership prior to initiating monitoring activities on the date of the Fiscal Review. During the opening meeting the Review Coordinator will:
 - briefly review the purpose of the Fiscal Review;
 - briefly describe how the Fiscal Review Team will conduct its work;
 - answer any questions or concerns that the LEA may have regarding the Fiscal Review;
 - b) coordinating and managing communication between Team Members and the LEA during the Fiscal Review.
 - c) facilitating an on-site exit meeting with LEA leadership once all Fiscal Review monitoring activities are complete. During the exit meeting the Review Coordinator will:
 - submit the Preliminary Fiscal Review Report and Technical Assistance Plan to LEA leadership pursuant to section 11(D)(1) of this Handbook;
 - present a brief oral report of the Preliminary Fiscal Report and Technical Assistance Plan to LEA leadership; and
 - answer any questions or concerns that the LEA may have regarding the Team's Preliminary Fiscal and Program Review Report and Technical Assistance Plan.
- 3) **Post-Visit Responsibilities:** Following the scheduled Fiscal Review, Review Coordinators will manage and coordinate all follow-up activities, including but not limited to:
- a) compiling and submitting to the LEA a Final Fiscal Review Report pursuant to section 11(D)(2) of this Handbook;
 - b) managing all Fiscal Review post-visit communication(s) with the LEA, including:
 - communicating with the LEA to establish specific date and time of the Fiscal Review post-visit webinar;
 - coordinating with Team Members regarding presentation materials to include in the post-visit webinar;
 - preparing the final version of the post-visit webinar;

B. BIE Fiscal monitoring Team Members (Team Members) are subject matter experts from across the BIE that are responsible for the monitoring, or support the monitoring, of discreet programs during on-site Fiscal Review visits. At a minimum, each monitoring team will, *at a minimum*, be comprised by:

- 1) **Division of Performance and Accountability:** The Division of Performance and Accountability (DPA) will, *at a minimum*, assign the following Team Members to each on-site Fiscal Review Team:
 - a) one (1) Supplemental Education Program Specialist (SEP Specialist); and
 - In all instances DPA will ensure that the SEP Specialists assigned are capable of reviewing:
 - Title I, Part A;
 - Title II, Part A;
 - School Improvement Grants;
 - McKinney-Vento Homeless Assistance Grants; and
 - Title IV, Part B 21st Century Programs.
 - b) one (1) Special Education Specialist (SpED Specialist);
 - as needed, the Review Coordinator may direct DPA to provide one (1) additional SpED Specialist dependent upon the circumstances of the LEA to be inspected.
 - In all instances, DPA will ensure that the SpED Specialists assigned are capable of reviewing IDEA Part B Programs, as applicable to the school.
- 2) **BIE School Operations Division:** The BIE School Operations Division (School Ops) will, *at a minimum*, assign the following Team Members to each on-site Fiscal Review Team:
 - a) one (1) Grants Specialist;
 - b) one (1) Financial Analyst; and
 - as directed by the Review Coordinator School Ops will contribute three (3) Financial Analysts for LEAs identified as large and/or high risk;
 - as directed by the Review Coordinator School Ops will contribute two (2) Financial Analysts for LEAs identified as medium and/or moderate risk;
 - c) one (1) Budget Analyst.
- 3) **Associate Deputy Director Offices:** Associate Deputy Director Offices (ADDs) responsible for LEAs selected for on-site Fiscal Review will assign the following Team Members to each on-site Fiscal Review Team:
 - a) one (1) SpED Specialist;
 - b) one (1) Curriculum and Instruction Specialist.

- 4) **Education Resource Center Offices:** Education Resource Center Offices (ERCs) responsible for LEAs selected for on-site Fiscal Review will, *at a minimum*, assign the following Team Members to each on-site Fiscal Review Team:
- a) one Education Program Administrator (EPA); and
 - b) one School Improvement Specialist.

3. BIE High Risk Identification

The Division of Performance and Accountability (DPA) and Office of the Chief Academic Officer (CAO) will conduct and complete a yearly BIE Fiscal High Risk Assessment of all BIE-funded schools. DPA and CAO will generate the BIE Fiscal High Risk Assessment by calculating and ranking all schools in descending order from the greatest magnitude of fiscal risk to the lowest magnitude of fiscal risk pursuant to the process described in section 3(A) and 3(B) of this Handbook. DPA and CAO will provide the completed BIE Fiscal High Risk Assessment to the BIE Senior Leadership Team Members (Division Leaders) no later than July 1st of each year.

A. Risk Scoring.

Risk Scores identify relative chance of fiscal risk. When conducting the BIE Fiscal High Risk Assessment, DPA and CAO will assign to each risk indicator, as identified in this section of this Handbook, one of the following Risk Scores. Risk Scores include the following five categories:

- **Insignificant = 0:** Fiscal risk does not exist or is negligible.
- **Marginal = 1:** Fiscal risk exists but the potential of fraud, waste, or abuse is marginal. The likelihood of harm to the financial management and overall school-wide program is minor.
- **Low = 2:** Fiscal risk exists and the potential for fraud, waste, or abuse is low. The likelihood of harm to the financial management and overall school-wide program is present but small.
- **Moderate = 3:** Fiscal risk exists and the potential for fraud, waste, or abuse is moderate. The likelihood of harm to the financial management and overall school-wide program is fair.
- **High = 4:** Fiscal risk exists and the potential for fraud, waste, or abuse is high. The likelihood of harm to the financial management and overall school-wide program is significant.

B. Risk Indicators.

Risk Indicators serve as the risk management tool, which analyzes the comparative risk of BIE-funded schools. Specifically, Risk Indicators serve the important role of predicting potential areas of fiscal risk at schools. Each Risk Indicator represents a meaningful factor, which contributes to overall comparative fiscal risk at schools. When preparing the BIE

Fiscal High Risk Assessment, the DPA and CAO will assign Risk Scores based on the following sixteen (16) Risk Indicators provided in this section:

1) Student Enrollment.

The principal sources of school funding for BIE-funded schools is distributed proportionally through student enrollment formulas. Increased numbers of students enrolled at a school results in an increased quantity of funding as well as an increased need for a Local Education Agency/school (LEA) staff to appropriately manage, expend, and account for the LEAs financial resources. Additionally, increased numbers of enrolled students with disabilities requires LEAs to provide specific funding to pay for necessary educational services as well as an increased need to appropriately manage and account for such funds.

- **Total Student Counts**

- DPA and CAO will list and rank all BIE-funded schools in descending order from those with the highest total student enrollment to those with the lowest student enrollment.
- Upon such ranking, DPA and CAO will divide the school list by quintile.
- Upon dividing by quintiles, DPA and CAO will apportion Risk Score in the following manner:
 - All schools in the first quintile group will be assigned a Risk Score of four (4);
 - All schools in the second quintile group will be assigned a Risk Score of three (3);
 - All schools in the third quintile group will be assigned a Risk Score of two (2);
 - All schools in the fourth quintile group will be assigned a Risk Score of one (1); and
 - All schools in the fifth quintile group will be assigned a Risk Score of zero (0).

- **Students with Disabilities Counts**

- DPA and CAO will list and rank all BIE-funded schools in descending order from those with the highest students with disabilities enrolled to those with the lowest students with disabilities enrolled.
- Upon such ranking, DPA and CAO shall divide the school list by quintile.
- Upon dividing by quintiles, DPA and CAO will apportion Risk Score in the following manner:
 - All schools in the first quintile group will be assigned a Risk Score of four (4);

- All schools in the second quintile group will be assigned a Risk Score of three (3);
- All schools in the third quintile group will be assigned a Risk Score of two (2);
- All schools in the fourth quintile group will be assigned a Risk Score of one (1); and
- All schools in the fifth quintile group will be assigned a Risk Score of zero (0).

2) School Funding.

Increased amounts of school funding, including both formula and non-formula apportioned funds, results in an increased need for LEA staff to appropriately manage, expend, and account for the LEAs financial resources. Generally, fiscal risk increases in proportion to the amount of funding available for school expenditure. Risk also increases in proportion to the amount of funds that are not timely obligated by an LEA. Finally, instances in which an LEA over-expends or is anticipated to over-expend its funding before the end of the school year, as evidenced by reductions-in-force, planned reductions-in-force or a shortened school year due to funding, is a strong indicator of weak or ineffectual financial processes.

- **Total School Funding.**

- DPA and CAO will list and rank all BIE-funded schools in descending order from those with the highest amount of total school funding to those with the lowest amount of total school funding.
- Upon such ranking, DPA and CAO will divide the school list by quintile.
- Upon dividing by quintile, DPA and CAO will apportion Risk Score in the following manner:
 - All schools in the first quintile group will be assigned a Risk Score of four (4);
 - All schools in the second quintile group will be assigned a Risk Score of three (3);
 - All schools in the third quintile group will be assigned a Risk Score of two (2);
 - All schools in the fourth quintile group will be assigned a Risk Score of one (1); and
 - All schools in the fifth quintile group will be assigned a Risk Score of zero (0).

- **Total Unobligated School Funds**

- DPA and CAO will identify and list all BIE-funded schools that have any unobligated funds.

- All schools with \$60,000.00 or greater in total unobligated funds will be assigned a Risk Score of four (4);
- All schools with \$30,000.00 to 59,999.00 in total unobligated funds will be assigned a Risk Score of three (3);
- All schools with \$15,000.00 to \$29,999.00 in total unobligated funds will be assigned a Risk Score of two (2);
- All schools with \$0.01 to \$14,999.00 in total unobligated funds will be assigned a Risk Score of one (1); and
- DPA and CAO will identify and list all BIE-funded schools that have no unobligated funds.
 - All schools with no unobligated funds will be assigned a Risk Score of zero (0).
- **Unobligated IDEA Funds**
 - DPA and CAO will identify and list all BIE-funded schools that have any unobligated IDEA funds.
 - All schools with \$20,000.00 or greater in total unobligated funds will be assigned a Risk Score of four (4);
 - All schools with \$10,000.00 to 19,999.00 in total unobligated funds will be assigned a Risk Score of three (3);
 - All schools with \$5,000.00 to \$9,999.00 in total unobligated funds will be assigned a Risk Score of two (2);
 - All schools with \$0.01 to \$4,999.00 in total unobligated funds will be assigned a Risk Score of one (1); and
 - DPA and CAO will identify and list all BIE-funded schools that have no unobligated funds.
 - All schools with no unobligated IDEA funds will be assigned a Risk Score of zero (0).
- **Over-Expenditure of Funds.**
 - DPA and CAO will identify and list all BIE-funded schools that have or are anticipated to over-expend available school year funds.
 - DPA and CAO will identify and list all BIE-funded schools that have or are not anticipated to over-expend available funds.
 - Upon identifying and listing all BIE-funded schools in the manner described above, DPA and CAO will apportion Risk Score in the following manner:
 - All schools that have or are anticipated to over-expend available funds will be assigned a Risk Score of four (4);

- All schools in with that have not or are not anticipated to over-expend available funds will be assigned a Risk Score of zero (0).

3) Single Audits.

- **A-133 Audit Submissions**

- DPA and CAO will identify and list all BIE-funded schools that have not submitted an A-133 for any year.
 - All schools that are missing more than one (1) annual A-133 Single Audit submission will be assigned a Risk Score of four (4);
 - All schools missing only one (1) annual A-133 Single Audit will be assigned a Risk Score of two (2);
- DPA and CAO will identify and list all BIE-funded schools that have submitted all annual A-133 Single Audits.
 - All schools with no missing annual A-133 Single Audits will be assigned a Risk Score of zero (0).

- **A-133 Audit Findings**

- DPA and CAO will identify and list all BIE-funded schools that have any A-133 audit findings.
 - All schools with six (6) or more A-133 audit findings will be assigned a Risk Score of four (4);
 - All schools with four (4) to five (5) A-133 audit findings will be assigned a Risk Score of three (3);
 - All schools with three (3) to four (4) A-133 audit findings will be assigned a Risk Score of two (2);
 - All schools with one (1) to two (2) A-133 audit findings will be assigned a Risk Score of one (1); and
- DPA and CAO will identify and list all BIE-funded schools that have no A-133 audit findings.
 - All schools with no A-133 audit findings will be assigned a Risk Score of zero (0).

- **A-133 Questioned Costs**

- DPA and CAO will identify and list all BIE-funded schools that have any questioned costs identified in their A-133 Single Audit.
 - All schools with \$60,000.00 or greater in A-133 Single Audit questioned costs will be assigned a Risk Score of four (4);
 - All schools with \$30,000.00 to 59,999.00 in A-133 Single Audit questioned costs will be assigned a Risk Score of three (3);

- All schools with \$15,000.00 to \$29,999.00 in A-133 Single Audit questioned costs will be assigned a Risk Score of two (2);
- All schools with \$0.01 to \$14,999.00 in A-133 Single Audit questioned costs will be assigned a Risk Score of one (1); and
- DPA and CAO will identify and list all BIE-funded schools that have no unobligated funds.
 - All schools with no A-133 Single Audit questioned costs will be assigned a Risk Score of zero (0).

4) Academic Proficiency Scores.

The purpose of all LEA funding at BIE-funded schools is to provide students with a high quality education. Low scores in academic proficiency indicate risk that funding is not being used effectively and, possibly, inappropriately.

- **Reading Proficiency**

- DPA and CAO will list and rank all BIE-funded schools in descending order from those with the lowest reading proficiency scores to those with the highest reading proficiency scores.
- Upon such ranking, DPA and CAO will divide the school list by quintile.
- Upon dividing by quintile, DPA and CAO will apportion Risk Score in the following manner:
 - All schools in the first quintile group will be assigned a Risk Score of four (4);
 - All schools in the second quintile group will be assigned a Risk Score of three (3);
 - All schools in the third quintile group will be assigned a Risk Score of two (2);
 - All schools in the fourth quintile group will be assigned a Risk Score of one (1); and
 - All schools in the fifth quintile group will be assigned a Risk Score of zero (0).

- **Math Proficiency**

- DPA and CAO will list and rank all BIE-funded schools in descending order from those with the lowest math proficiency scores to those with the highest math proficiency scores.
- Upon such ranking, DPA and CAO will divide the school list by quintile.
- Upon dividing by quintile, DPA and CAO will apportion Risk Score in the following manner:

- All schools in the first quintile group will be assigned a Risk Score of four (4);
- All schools in the second quintile group will be assigned a Risk Score of three (3);
- All schools in the third quintile group will be assigned a Risk Score of two (2);
- All schools in the fourth quintile group will be assigned a Risk Score of one (1); and
- All schools in the fifth quintile group will be assigned a Risk Score of zero (0).

5) Required Reporting.

LEAs have a variety of programmatic fiscal reporting obligations pursuant to statutes, regulations, and policies, including the Fiscal Accountability Self-Assessment (FASA), Every Student Succeeds Act (ESSA), Individuals with Disabilities Act (IDEA), and Office of Special Education Programs (OSEP). Failure to complete and submit such required fiscal reporting items indicates an increased financial risk. Relatedly, the filing of a formal IDEA State Complaint against an LEA is a strong indicator that required funding to provide critical educational services to students with disabilities has been used ineffectively and/or inappropriately.

- **Fiscal Accountability Self-Assessment (FASA) Submissions**

- DPA and CAO will identify and list all BIE-funded schools that have not submitted its most current FASA.
- DPA and CAO will identify and list all BIE-funded schools that have submitted its most current FASA.
- Upon identifying and listing all BIE-funded schools in the manner described above, DPA and CAO shall apportion Risk Score in the following manner:
 - All schools that have not submitted its most current FASA will be assigned a Risk Score of four (4);
 - All schools in with that have submitted its most current FASA will be assigned a Risk Score of zero (0).

- **Every Student Succeeds Acts (ESSA) Reporting Documents**

- DPA and CAO will identify and list all BIE-funded schools that have not submitted its most current ESSA reporting documents.
- DPA and CAO will identify and list all BIE-funded schools that have submitted its most current ESSA reporting documents.

- Upon identifying and listing all BIE-funded schools in the manner described above, DPA and CAO shall apportion Risk Score in the following manner:
 - All schools that have not submitted its most current ESSA reporting documents will be assigned a Risk Score of four (4);
 - All schools in with that have submitted its most current ESSA reporting documents will be assigned a Risk Score of zero (0).
- **Individuals with Disabilities Education Act (IDEA) Submissions**
 - DPA and CAO will identify and list all BIE-funded schools that have not submitted its most current IDEA reporting documents.
 - DPA and CAO will identify and list all BIE-funded schools that have submitted its most current IDEA reporting documents.
 - Upon identifying and listing all BIE-funded schools in the manner described above, DPA and CAO will apportion Risk Score in the following manner:
 - All schools that have not submitted its most current IDEA reporting documents will be assigned a Risk Score of four (4);
 - All schools in with that have submitted its most current IDEA reporting documents will be assigned a Risk Score of zero (0).
- **Office of Special Education Programs Levels of Determination Submissions**
 - DPA and CAO will identify and list all BIE-funded schools that have not submitted all four (4) elements of their OSEP levels of determination.
 - All schools that are missing all four (4) elements of their OSEP will be assigned a Risk Score of four (4);
 - All schools missing three elements of their OSEP will be assigned a Risk Score of three (3);
 - All schools missing two elements of their OSEP will be assigned a Risk Score of two (2);
 - All schools missing one element of their OSEP will be assigned a Risk Score of one (1);
 - DPA and CAO will identify and list all BIE-funded schools that have submitted all elements of their OSEP.
 - All schools with no missing OSEP elements will be assigned a Risk Score of zero (0).
- **IDEA State Complaints.**
 - DPA and CAO will identify and list all BIE-funded schools that have received a formal state complaint.

- DPA and CAO will identify and list all BIE-funded schools that have not received a formal state complaint.
- Upon identifying and listing all BIE-funded schools in the manner described above, DPA shall apportion Risk Score in the following manner:
 - All schools that have received a formal state complaint will be assigned a Risk Score of four (4);
 - All schools in with that have not received a formal state complaint will be assigned a Risk Score of zero (0).

4. Review Coordinator and Team Member Selection

Upon LEAs selection identified for on-site Fiscal Reviews pursuant to section 3 A. of this Handbook, BIE Senior Leadership Team Members (Division Leaders), as defined in *30 IAM 18, BIE Strategic Decision-Making policy*, from School Ops, Associate Deputy Director – Division of Performance and Accountability (ADD – DPA), Associate Deputy Director – Tribally Controlled (ADD – Tribally Controlled), Associate Deputy Director – Navajo (ADD – Navajo), and Associate Deputy Director – Bureau Operated Schools (ADD – Bureau Operated) will identify staff members to serve as Review Coordinators and Team Members for each on-site Fiscal Review.

A. Review Coordinator Selection.

- 1) Division Leaders will select personnel from their respective divisions to serve as Review Coordinator for three (3) on-site Fiscal Reviews each year.
- 2) Division Leaders will submit their selections for Review Coordinator assignments to the BIE Senior Leadership Team no later than July 1st of each year.

B. Team Member Selection.

- 1) Upon assignment to their respective LEAs, Review Coordinators will identify the number and composition of Team Members needed from each BIE division pursuant to section 2 B. of this Handbook.
- 2) Review Coordinators will submit their customized Team Member request(s) to their Division Leader no later than July 15th of each year.
- 3) Division Leaders will submit their Review Coordinator's request(s) to the BIE Senior Leadership Team no later than July 30th of each year.
- 4) Division Leaders will review Team Member requests and submit specific assignments to each Review Coordinator no later than August 15th of each year.

5. Notice of Fiscal Review

Upon the assignment of Review Coordinators for each LEA pursuant to section 4 A. of this Handbook, Review Coordinators will:

- 1) contact each assigned LEA's senior leader (superintendent or principal) **no later than the day prior to the first full day of the LEA's new school year**. The Review Coordinator will, in collaboration with the LEA senior leader to minimize possible school disruption, schedule:
 - a) date and time to present to the LEA a pre-visit desk review webinar;
 - b) date and time for the on-site Fiscal Review ; and
- 2) submit formal written notice to the LEA. The formal written notice will:
 - a) be submitted to the LEA no later than five (5) business days following the contact described in section 5(1) of this Handbook; and
 - b) include, at a minimum:
 - the dates and times for the scheduled pre-visit desk review webinar;
 - the dates and times for the scheduled on-site Fiscal Review, if applicable.
- 3) notify all assigned Team Members of the dates and times of the pre-visit desk review webinar, on-site Fiscal Review, and any associated work assignments, work-products deadlines, or pre and post-visit Team Meetings no later than five (5) business days following section 5(1) of this Handbook.

6. Desk Review

Prior to the initial webinar, Review Coordinators will either perform a desk review for each program or other area of responsibility or direct an appropriate Team Member to conduct a review and prepare webinar slides pursuant to section 9. of this Handbook.

The Review Coordinator will conduct a review of all documents identified in section 7(C) of this Handbook. If the Review Coordinator lacks the specialized expertise to review a particular document(s) related to programs, which are the responsibility of another division, then the Review Coordinator will assign the desk review duty of such program document(s) to an appropriate Team Member for review with a corresponding response deadline. Upon completion of the desk review, the Review Coordinator will

- 1) gather and compile the following LEA documents for use in the desk review:
 - a) school Funding Chart;
 - b) consolidated School-wide Budget;
 - c) Fiscal Accountability Self-Assessment (FASA);
 - d) Standard Form (SF) 425 – Federal Financial Report;
 - e) Title I School-wide Program Plan and LEA Assurances;
 - f) Parental Involvement and Family Engagement Policy;
 - g) Parent Compacts;

- h) IDEA Part B Application and Assurances;
 - i) Indian School Equalization Program (ISEP) Student Count Documentation;
 - j) Most recent A-133 Audit;
 - k) LEA’s Financial Policy Manual; and
 - l) BIE Consolidated App Status.
- 2) Review Coordinators, with the assistance of Team Members, will present any desk review findings in the pre-visit webinar pursuant to section 9. of this Handbook. At a minimum, the findings will:
- a) identify initial findings and/or questioned costs, as appropriate;
 - b) identify initial technical assistance needs; and
 - c) identify initial solutions designed to build capacity of the LEA, its staff, and its leaders.

7. Information Collection and Dissemination:

A. Review Coordinator

Will gather and disseminate to all Team Members the documents listed in section 7(C) of this Handbook prior to the on-site Fiscal Review.

If a document is not personally accessible to the Review Coordinator, the Review Coordinator will submit a request to appropriate Team Members with personal access to the document.

If a document(s) listed here is only accessible at the LEA site, then the Review Coordinator will communicate with the LEA senior leader prior to the on-site Fiscal Review to ensure that the document is available and accessible to Team Members during the on-site Fiscal Review.

B. Team Members

Will submit all documents requested by Review Coordinators no later than five (5) business days following the request.

If The BIE Team Member is unable to meet the five (5) business day deadline, the Team Member will submit notice of such to the Review Coordinator. Notice must include an alternative date on which the Team Member will submit the requested document. However, alternative dates must be at least thirty (30) days prior to the scheduled on-site Fiscal Review.

C. Fiscal Review Documents

1. Consolidated School Budget	2. Itemized List of LEA Bank and Investment	3. LEA Bank and Investment Account Records
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	Accounts	
4. LEA Bank Reconciliations	5. LEA Bank and Investment Account Statements for the Current School Year	6. List of LEA Account Signatories
7. Chart of LEA Accounts	8. Trial Balances for Current and Previous School Year	9. Ledger Reports for Individual LEA School Funds
10. Fund Distribution Documents for Each LEA Fund	11. Expenditure Reports by LEA Program	12. All LEA Policy and Procedure Manuals
13. Current Approved School-wide Budget Justifications	14. Current Approved School-wide Budget Quarterly Reconciliations	15. All LEA General Ledgers
16. All LEA Cuff Accounts by Program	17. All LEA Credit and Charge Card Statements	18. All LEA Credit and Charge Card Logs
19. All LEA Credit and Charge Card Cardholder Agreements	20. All LEA Policies Regarding Credit and Charge Card Approval and Tracking	21. LEA Payroll Plan
22. LEA Payroll Adjustments	23. LEA Staff Listing and Payroll Summary for the Current School Year	24. LEA Time and Attendance Records
25. LEA Service Logs for Special Education	26. LEA Master Schedule for all Staff Paid Organized by Program, Including Earned Benefits Costs (Fringe Benefits)	27. Itemized List of LEA Personnel Organized by Program
28. Highly Effective Teachers and Paraprofessionals Plan	29. LEA Procurement Policy or Procedure	30. Itemized List of LEA's Requisitions with Program Specific Supporting Documents
31. All LEA Contracts with Supporting Documents to Verify Service Delivery	32. All LEA Contracts and Service Logs Related to Students with Disabilities Services	33. Itemized LEA Inventory of Equipment, Vehicles, and Furniture Purchased with any BIE program funds
34. LEA Travel Logs, Authorizations, Justifications, Receipts, Cost Assignments, and Travel Accomplishment Reports	35. Itemized LEA List of GSA Vehicles Paid with all Program Funds	36. LEA Vehicle Usage and Mileage Logs
37. All LEA Training and Meeting Logs	38. All LEA Parent Meeting Logs Regarding Students with Disabilities	39. School Funding Chart

40. Fiscal Accountability Self-Assessment	41. SF425 – Federal Financial Report	42. Title I School Plan and Assurances
43. LEA Parent Involvement Policy	44. LEA Parent Compact	45. LEA Part B Application and Assurances
46. All LEA ISEP Student Count Documents	47. Most Recent LEA A-133 Audit	48. LEA’s Financial Policy, Procedure, or Manual

8. Division Leader School Webinar

Upon site identification, the Program Manager Team responsibilities will include: set up a series of times to present the Preparation Webinar to provide various times for all identified schools to take part; present the webinars that include the purpose of the reviews, identification process, Fiscal Review schedule, general agenda for the on-site visit, guidance on how to prepare, listing of necessary documents, and respond to questions the school staffs may have.

9. Desk Review Webinars

A pre-visit webinar will be held at least thirty (30) days prior to the scheduled on-site Fiscal Review. The purpose of the pre-visit webinar is to engage with LEA leadership in order to prepare for the on-site Fiscal Review.

A. Review Coordinator

The Review Coordinator will prepare and present the pre-visit webinar presentation. In addition, the Review Coordinator may, at his or her discretion, delegate and assign any slide preparation and presentation duties to appropriate Team Members.

- If such delegation is made the Review Coordinator must submit notice to the selected Team Member no later than five (5) business days prior to the scheduled pre-visit webinar.

B. Team Members

Team Members will prepare and present pre-visit webinar slides as directed by the Review Coordinator.

- If a Team Member is delegated slide preparation and presentation duties by the Review Coordinator, the Team Member will submit his or her completed slides to the Review Coordinator no later than one (1) business day prior to the scheduled pre-visit webinar.

C. Pre-Visit Webinar Slide Organization.

The pre-visit webinar prepared by the Review Coordinator will be organized in two parts. At a minimum, the two parts will include slides communicating:

1) Part I

- Purpose of the Fiscal Review
- Process for Identifying Schools for Fiscal Reviews
- Schools Identified for Fiscal Reviews
- Dates of the On-site Fiscal Review and Agenda
- Overview of the Fiscal Review Process
- Requested Documents for LEAs/schools to gather and access
- Questions, Comments, and Discussion
- Resources
- Program Contact Information

2) Part II

- Purpose of a Desk Review and Presentation of Findings and Technical Assistance Recommendations
- One slide overview of each LEA program to be reviewed, including but not limited to ESSA, IDEA, and Indian School Equalization Program (ISEP)
- Questions, Comments, Discussion

10. On-site Fiscal Review

The on-site Fiscal Review is composed of four (4) general components: (1) the opening meeting; (2) sub-Team interviews and review; (3) the exit meeting; and (4) submission to the LEA of the Preliminary Fiscal Review Report and Technical Assistance Plan.

A. Opening Meeting.

The Review Coordinator will facilitate an opening meeting between the LEA senior leader and his or her staff and all the Team Members. During the opening meeting, the Review Coordinator and Team Members will:

- 1) introduce themselves by name and title to the LEA senior leader and staff;
- 2) describe the function of their position;
- 3) communicate the scope and nature of the on-site Fiscal Review ;
- 4) provide for any logistical needs on the part of the LEA and the Team; and
- 5) review the Team's on-site Fiscal Review schedule is reviewed.

B. Interview and Review sub-Teams.

During interview and review activities, Team Members will break out into the following sub-Teams: DPA sub-Team, School Ops sub-Team, ADD sub-Team, and ERC sub-Team. The

interview and review responsibilities of each sub-Team and their component members are as follows:

1) DPA sub-Team.

At a minimum, the DPA sub-Team will be composed of two (2) SEP Specialists and one (1) SpED Specialist. The specific roles and responsibilities of the DPA sub-Team are as follows:

- **SEP Specialist:**

- Conduct focus group interviews of LEA administration, staff, parents and students;
- Review, record findings, corrective action(s), if any, and provide technical assistance on the ESSA consolidated application;
- Review, record findings, corrective action(s), if any, and provide technical assistance on NATIVE Star;
- Review, record findings, corrective action(s), if any, and provide technical assistance on allowable use of funds;
- Review the personnel files to ensure instructional staff are highly effective, make finding, corrective action(s), if any, and provide technical assistance as appropriate;
- Review, record findings, corrective action(s), if any, and assist, as necessary, in the verification and review of school documents; and
- Draft and submit to the Review Coordinator findings statements, corrective action(s), if any, and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

- **SpED Specialist:**

- Determine risk levels of the LEA as outlined in the Fiscal Monitoring Procedures for Special Education;
- Conduct focus group interviews of LEA SpED Staff;
- Review, record findings, corrective action(s), if any, and provide technical assistance on the IDEA Part B Application and Spending Plan;
- Review, record findings, corrective action(s), if any, and provide technical assistance regarding all LEA Individualized Education Programs (IEP);
- Review, record findings, corrective action(s), if any, and provide technical assistance based upon direct classroom observations;
- Review, record findings, corrective action(s), if any, and provide technical assistance regarding the allowable use of IDEA funds;

- Review, record findings, corrective action(s), if any, and provide technical assistance regarding LEA SpED personnel and training to ensure special education staff are highly effective;
- Conduct evidentiary review of IDEA compliance documents, including but not limited to:
 - IEP's;
 - Child Find Notices; and
 - Parent Safeguards;
- Verify appropriate use of IDEA funds for special education personnel/staffing;
- Verify school LRE statistics and compares them to information obtained through interviews and classroom observations;
- Review services provided by related service providers;
- Review materials/supplies specific to students identified in IEPs; and
- Draft and submit to the Review Coordinator, in coordination with the ADD – Education Specialist SpED Team Member, findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

2) School Operations

At a minimum, the School Ops sub-Team will be composed of one (1) Grants Specialist, one (1) Financial Analyst, and one (1) Budget Analyst. The specific roles and responsibilities of the School Ops sub-Team are as follows:

- **Grants Specialist:**

- Review LEA grant compliance documents and identify any missing grant report items;
- Review, record findings, and provide technical assistance to the LEA regarding A-133 Audit Report, including on-site assistance to correct any outstanding findings;
- Finalize and submit any outstanding A-133 management decisions;
- Review, record findings, and provide technical assistance to the LEA regarding background check compliance;
- Review, record findings, and provide technical assistance regarding the LEA's highly qualified teachers determinations;
- Review, record findings, and provide technical assistance to the LEA regarding equipment inventories, vehicles, and furniture purchased with any BIE funds;

- Provide supplemental assistance to the School Ops sub-Team's Financial/Budget Analyst(s) as needed;
- Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.
- **Financial Analyst(s):**
 - Review all LEA expenditure files. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned expenditures of IDEA funds submitted to DPA – SpED Team Member);
 - Review all LEA credit card statements, charges, and travel. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned expenditure of ISEP funds submitted to ERC – EPA Team Member);
 - Review, record findings, and provide technical assistance regarding the LEAs financial internal controls;
 - Review all LEA payroll and salary documents. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned payroll utilizing McKinney Vinto funds submitted to DPA - SEP Team Member);
 - Draft and submit a customized LEA financial forecast;
 - Review all LEA budget documents, including the Consolidated School-wide Budget. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned budget item utilizing Enhancement funds for Language Immersion Activities submitted to ADD – Native Language Specialist Team Member); and
 - Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.
- **Budget Analyst:**
 - Review all LEA expenditure files. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned expenditures of IDEA funds submitted to DPA – SpED Team Member);
 - Review all LEA credit card statements, charges, and travel. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned expenditure of ISEP funds submitted to ERC – EPA Team Member);

- Review, record findings, and provide technical assistance regarding the LEAs financial internal controls;
- Review all LEA payroll and salary documents. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned payroll utilizing McKinney Vinto funds submitted to DPA - SEP Team Member);
- Draft and submit a customized LEA financial forecast;
- Review all LEA budget documents, including the Consolidated School-wide Budget. Record preliminary findings. Submit such preliminary findings to the appropriate Team Member (e.g. questioned budget item utilizing Enhancement funds for Language Immersion Activities submitted to ADD – Native Language Specialist Team Member); and
- Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

3) Associate Deputy Director sub-Team

The ADD sub-Team will be composed of one (1) SpED Specialist, one (1) Native Language Specialist, one (1) Culture and History Specialist, one (1) Curriculum and Instruction Specialist, one (1) Residential Specialist, one (1) School Safety Specialist, and one (1) Education Research Analyst. The specific roles and responsibilities of the ADD sub-Team are as follows:

- **Education Program Specialist (SpED):**
 - Accompany and assist the DPA sub-Team SpED Specialist with all responsibilities detailed in section 1.6 G. 2) a) of this Handbook;
 - Review the Individual Education Plans of students with disabilities and make determinations of the effective use of the 15% set aside of ISEP funding for such students; and
 - Draft and submit to the Review Coordinator, in coordination with the ADD – Education Specialist SpED Team Member, findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.
- **Curriculum and Instruction Specialist:**
 - Conduct focus group interviews of LEA curriculum and instruction staff;
 - Review, record findings, and provide technical assistance on any BIE-funded curriculum and instruction programs;
 - Review, record findings, and provide technical assistance on allowable use of curriculum and instruction program BIE-funds; and

- Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

4) Education Resource Centers

At a minimum, the ERC sub-Team will be composed of one (1) Education Program Administrator (EPA) and one (1) School Improvement Specialist. The specific roles and responsibilities of the ERC sub-Team are as follows:

- **Education Program Administrator:**

- Conduct focus group interviews of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program staff;
- Review, record findings, and provide technical assistance on LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program;
- Review, record findings, and provide technical assistance on NATIVE Star;
- Review, record findings, and provide technical assistance on allowable use of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program funds;
- Review the personnel files to ensure instructional staff are highly effective, make findings, and provide technical assistance as appropriate;
- Review, record findings, and assist, as necessary, in the verification and review of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program documents;
- Review, verify, and certify LEA's number of eligible students utilizing ISEP funds, SpED ISEP funds, Gifted and Talented education, Native Language Development/Limited English Proficiency (LEP) programs, Transportation funds, and Residential funds; and
- Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

- **School Improvement Specialist:**

- Conduct focus group interviews of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program staff;

- Review, record findings, and provide technical assistance on LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program;
- Review, record findings, and provide technical assistance on NATIVE Star;
- Review, record findings, and provide technical assistance on allowable use of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program funds;
- Review the personnel files to ensure instructional staff are highly effective, make findings, and provide technical assistance as appropriate;
- Review, record findings, and assist, as necessary, in the verification and review of LEA ISEP, SpED, Gifted and Talented Education, Native Language Development/Limited English Proficiency (LEP), Transportation, and Residential program documents;
- Review, verify, and certify LEA's number of eligible students utilizing ISEP funds, SpED ISEP funds, Gifted and Talented education, Native Language Development/Limited English Proficiency (LEP) programs, Transportation funds, and Residential funds; and
- Draft and submit to the Review Coordinator findings statements and technical assistance plans for use in the exit meeting, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan, and Final Fiscal Review Report and Technical Assistance Plan.

C. Exit Meeting.

Following the completion the interview and review process by all sub-Teams pursuant to section 10(B) of this Handbook, the Review Coordinator will facilitate meeting between all Team Members. During the meeting the Team will cooperatively draft and prepare the Preliminary Fiscal and Program Review Report and Technical Assistance Plan pursuant to section 1.6 4) a) of this Handbook.

Once the Preliminary Fiscal and Program Review Report and Technical Assistance Plan is drafted, the Review Coordinator will facilitate an exit meeting between the LEA senior leader and his or her staff and all Team Members. During the exit meeting, the Review Coordinator and Team Members will:

- 1) Submit the Preliminary Fiscal Review Report and Technical Assistance Plan;
 - deliver a brief oral presentation of the Fiscal Review Report and Technical Assistance Plan, including;
 - a summary of all findings;
 - provide immediate targeted technical assistance, if applicable; and

- preliminary technical assistance plan for each finding.
- 2) Answer any questions and/or address any immediate concerns of the LEA senior leader and his or her staff;

11. Post-Visit Webinar

A post-visit webinar will be held at least thirty (30) days following the scheduled on-site Fiscal Review. The purpose of the post-visit webinar is to engage with LEA leadership in order to address all findings made during the on-site Fiscal Review.

A. Review Coordinator

The Review Coordinator will prepare and present the post-visit webinar presentation. In addition, the Review Coordinator may, at his or her discretion, delegate any slide preparation and presentation duties to appropriate Team Members.

- If such delegation is made, the Review Coordinator must submit notice to the selected Team Member no later than five (5) business days prior to the scheduled post-visit webinar.

B. Team Members

Team Members will prepare and present post-visit webinar slides as directed by the Review Coordinator.

- If a Team Member is delegated slide preparation and presentation duties by the Review Coordinator, the Team Member will submit his or her completed slides to the Review Coordinator no later than one (1) business day prior to the scheduled post-visit webinar.

C. Post-Visit Webinar Slide Organization.

The post-visit webinar prepared by the Review Coordinator will be organized in two parts. *At a minimum*, the two parts will include slides communicating:

1) Part I

- present the Final Fiscal Review Report and Technical Assistance Plan, including
 - a summary of all finalized findings; and
 - a summary of the technical assistance plan for each finding;
- Highlight any LEA strengths that were observed during the on-site Fiscal Review;
- highlight any exemplary LEA practices that were observed during the on-site Fiscal Review;
- communicate any concerns that were observed by Team Members during the on-site Fiscal Review; and

- provide any recommendations that Team Members may have for the LEA.

2) Part II

- communicate the Team’s specific technical assistance plan(s) for each finding. Such technical assistance plan(s), at a minimum, will include:
 - a statement which identifies the roles and responsibilities of Team Members regarding follow-up technical assistance;
 - a schedule for follow-up technical assistance; and
 - a clearly identified method of monitoring progress and effectiveness of technical assistance.

D. Fiscal Monitoring Reports and Technical Assistance Plans

1) Preliminary Fiscal Review-Report and Technical Assistance Plan.

At the conclusion of all interview and review activities by the Fiscal Review Team, the Review Coordinator will convene all Team Member meeting. During the meeting, sub-Teams will present all findings and proposed technical assistance to the entire Team for discussion.

Upon submission of all sub-Team findings, the Review Coordinator will facilitate cooperative drafting of the Preliminary Fiscal and Program Review Report and Technical Assistance Plan among all Team Members. *At a minimum*, the Preliminary Fiscal and Program Review Report and Technical Assistance Plan will include:

- all preliminary findings and corrective actions clearly written and itemized;
- a specific and clearly communicated technical assistance plan(s) for each finding. Such technical assistance plan(s), at a minimum, must include a statement that identifies the roles and responsibilities of Team Members regarding follow-up technical assistance.

2) Final Fiscal Review Report and Technical Assistance Plan.

The Review Coordinator will convene an all Team Member post-visit meeting no later than five (5) days following the on-site Fiscal Review. During the meeting Team Members will:

- **Review Coordinator** will facilitate Team Member discussion regarding the Final Fiscal Review Report and Technical Assistance Plan. During the discussion, the Review Coordinator will cooperatively make any edits, deletions, or additions to the Preliminary Fiscal and Program Review Report and Technical Assistance Plan based upon Team Member feedback.
 - The Review Coordinator may, at his or her discretion, delegate and assign portions of the Final Fiscal Review Report and Technical Assistance Plan to appropriate Team Members. Such delegation must be made at least three (3) days prior to the post-visit webinar. Then will facilitate the drafting of the Final Fiscal Review Report and Technical Assistance Plan,

including any findings and proposed technical assistance to the entire Team for discussion.

- **Team Members** that are assigned and delegated Final Fiscal Review Report and Technical Assistance Plan drafting duties by the Review Coordinator, the Team Member will submit his or her completed work to the Review Coordinator no later than one (1) business day prior to the scheduled post-visit webinar.
- **Submission to LEA.** Before submitting the Final Fiscal Review Report and Technical Assistance Plan to the LEA at the post-visit webinar, the Review Coordinator will ensure that it includes, *at a minimum*:
 - all preliminary findings and corrective actions clearly written and itemized;
 - a specific and clearly communicated technical assistance plan(s) for each finding. Such technical assistance plan(s), at a minimum, will include:
 - a statement, which identifies the roles and responsibilities of Team Members regarding follow-up technical assistance.
 - a schedule for follow-up technical assistance; and
 - a clearly identified method of monitoring progress and effectiveness of technical assistance;
 - an executive summary;
 - a two page summary of the on-site Fiscal Review that includes the name of the school, strengths identified during the review, challenges identified and findings made;
 - an LEA profile;
 - a general narrative of the LEA including, location, mission statement, history, enrollment information, collective test score data, list of LEA leaders by job title, including individual job titles, should be included;
 - a school funding chart;
 - an overview statement of the Fiscal Review process and any methodologies utilized during the review;
 - a statement of fiscal items which are beyond the scope of the Fiscal Review;
 - contact information for all Team Members involved in the LEA's Fiscal Review; and
 - any appendices provided to the Review Coordinator by sub-Teams.