



# Fiscal Self-Assessment Tool

Date:

Person Completing Assessment:

Team Members Present:

## Purpose:

This tool is designed to assist districts with these two major goals:

- 1) Assessing the district's current implementation of state and federal fiscal requirements; and
- 2) Identifying steps to improve.

## Instructions:

1. **Form a Team.** Identify site-based personnel (including administrative, instructional, specialized, and/or support staff) to participate as members of this team. Your team needs to consist of experts in this area and have the ability to implement improvement strategies.
2. **Review Tool and Gather Supporting Documents.** Prior to meeting, provide each team member a copy of the paper Self-Assessment to allow time to become familiar with this tool and gather Supporting Documents\* that document the district's current practices and procedures.
3. **Meet to Review Practices and Procedures.** Schedule approximately 1-3 hours to meet as a team to consider the probing questions, develop a summary response, and consider ways to improve (which includes identifying the professional development to pursue). A team member identified as the "recorder" may also document barriers, concerns, and questions raised by the team.

4. **Complete the Self- Assessment.** The summary should be completed as a team. Once the team has answered the probing questions, provide a summary describing what you learned from the review, and what barriers are preventing you from meeting the target. Finally, the team will develop action steps or an improvement plan and describe the needed professional development to support the plan.
5. **Submit Plan Electronically.** Submit the teams plan for improvement following the link:  
[https://osde.co1.qualtrics.com/ife/form/SV\\_5n0pcboLULTkegZ](https://osde.co1.qualtrics.com/ife/form/SV_5n0pcboLULTkegZ).
6. **Continued Monitoring and Improvement.** Once the plan has been submitted and implemented, the team should meet again to analyze results, identify areas of improvement, and make adjustments to the plan as you move towards improving performance.

### Helpful Hints:

\*Identify all relevant data to assist your team as you review and identify areas of needed improvement. For this area, below are a few suggestions.

- Policy and procedures regarding:
  - IDEA funding
  - Maintenance of Effort (MOE)
  - Tracking and labeling of equipment purchased with federal funds
  - Claim submission process and responsible party
  - Training of staff relating to state and federal compliance

### Self-Assessment Questions: Fiscal Risk

**Step 1:** Consider why your district was identified as moderate or high risk by answering the following probing questions.

1. How does your district monitor the use of Federal IDEA funds and state funding for special education? How effective are these policies at ensuring federal funding supplements, but does not supplant state funding?
2. If you incurred one or more Maintenance of Effort (MOE) penalties in the past five years, why and how did it happen? How is your district working to meet MOE requirements? How do you monitor the expenditures of funds to ensure that the district spends an equal amount of state and/or local funds on special education as the previous fiscal year?
3. Audit findings typically have to do with the misuse of equipment purchased with IDEA funds. Did your district use IDEA funds to purchase equipment in the past three years? If so, what are your policies to ensure equipment is used to enhance the educational outcomes for students with disabilities? Consider your policies regarding disposal of equipment, labeling, tracking use, and location, etc. How effective are these policies at preventing misuse?
4. Late claim submissions must be taken to the Oklahoma State Board of Education for approval. Has your district submitted a late claim in the past five years? If so, why? What are your policies and procedures to ensure timely submission of all claims? How effective are these policies?
5. How does your district appoint and train the director of special education (or the individual/position who completes the duties of a director)? How do you ensure that the person with those responsibilities understands the fiscal and compliance requirements of the IDEA? How do you measure the effectiveness of these procedures?
6. Are policies and procedures in place to ensure that the Assurances and LEA Agreement are submitted by the annual due date of June 30? Consider how information is gathered and entered, who is involved, how transitions in personnel (including Superintendent) are handled, etc. How do you measure the effectiveness of these procedures?

Record your responses to the questions above. (You may need additional paper to record your responses.)

**Step 2:** What did you learn from the completion of Step 1? Please summarize the responses to the questions above, identifying the factors that your team believes are most linked to problems in the areas identified on your risk assessment. Be thorough; you will submit this response.

**Step 3:** Identify and describe your action steps/improvement plan to improve the areas of need identified in Step 2. Be sure to discuss any barriers to achievement you foresee. You will submit this response.

**Step 4:** Describe the professional development needed that will assist your district to improve in the areas of need identified in Step 2. You will submit this response. Identify the topic, the audience, and when it will be presented.

Date:

Audience:

Description: