

**Federal Program Monitoring (formerly CPM) Fiscal Reviews
EJF, SFSF and FM Instruments
Evidence Request**

- Chart of Accounts

- General Ledgers by district and school sites identified for the Federal Program Monitoring (FPM) review for the following resources codes or programs: 3200, 3205, 3010, 3011, 3060, 3061, 4035, 4047, 4048, 4203, and 4124 (Note: For some FPM **online** reviews, only the Education Jobs Fund [EJF] and State Fiscal Stabilization Fund [SFSF] instruments are reviewed. In this instance, upload to the California Accountability & Improvement System (CAIS) General Ledgers for resource codes 3200 and 3205.)

- Payroll Registers for the following resources codes or programs: 3200, 3205, 3010, 3011, 3060, 3061, 4035, 4047, 4048, 4203, and 4124 (Note: For some FPM **online** reviews, only the EJF and SFSF instruments are reviewed. In this instance, upload to CAIS Payroll Registers for resource codes 3200 and 3205.)

- The Single Plan for Student Achievement (SPSA), or school plans, of the school sites identified for the FPM review, including budget allocations for the federal programs.

- Cash Balance Report or running cash balance

- Interest Earned Calculation for federal programs, including a spreadsheet showing a summary of all federal programs

- Interest remittances (date and amount) for the current fiscal year

- For the Reporting item, the LEA should provide documentation supporting its calculation of jobs created or retained for the following programs: 3200, 3205, 3011, 4047, and 4048. For resource code 4124, the FPM Fiscal Reviewer will obtain expenditures from the General Ledger and quarterly report information. (Note: For some FPM **online** reviews, only the EJF and SFSF instruments are reviewed. In this instance, upload to CAIS supporting documentation for resource codes 3200 and 3205.)

- For the Timekeeping Requirements item, please upload to CAIS a sample of one semiannual certification and one personnel activity report. Once the CDE Fiscal Reviewer has had an opportunity to review the payroll register, he or she will select a sample and provide your LEA with a list of any additional

Note: For a FPM **online** review of the FM instrument, the following items will not be reviewed: 1
Timekeeping Requirement; Supplement, Not Supplant; and Funding.

time accounting records they will need to review. (Note: For a FPM **online** review of the FM instrument, the timekeeping requirement item will not be reviewed.)

- For invoices, contracts and purchase orders, once the CDE Fiscal Reviewer has had an opportunity to review the General Ledger, he or she will provide your LEA with a list of invoices, contracts, and/or purchase orders they will need to review.

- Other items include a district telephone directory for the LEA's business services or fiscal services, categorical programs, human resources departments, and school sites; and a school location code listing, if not included in the chart of accounts.