**Perkins Review Information**

**Documents that will be needed:**

Local Policies and Procedures for Internal Controls –

Accounting
 a. General Ledger of Perkins from business office (current year and two previous years)
 - Records show tracking by funding sources
 - Correcting journal entries if needed.
 b. Procedure for aligning budget to actual.
 Procurement
 a. Are vendors checked to verify they are not on SAM list – must have a written policy
 b. Contracts and POs – follow internal documented procedure – must have written
 process such as, but not limited to conflict of interest; sole source requirements; and
 process for determining debarment and suspension of vendors.
 c. Process to assure contractor perform services paid for.
 d. Written code of conduct
 - conflict of interest
 - acceptance or disallowed gratuities
 - process to handle concerns
 Audit – process in accordance of State and Federal rules – provide latest audit
 Travel – written policy that is used for travel documentation. Assurance travel reimbursement
 follows federal law (Travel cannot be paid for with Perkins funds until the day travel is
 taken.)
 Reimbursement
 a. process follows State and Federal rules – documentation on process
 b. track invoices are not submitted dated before approval of funds
 Records - kept for correct number of years and process for assuring.
 Written process for assuring grant deadlines are met.

Equipment purchased with Perkins funds
 Inventory follows Perkins requirements
 a. Location (school, department, building, etc.)
 b. Identification number (tag number, serial number, or other number that specifically identifies the item)
 c. Description (model number, size, color, etc.)
 d. Method of acquisition (purchase, donation, construction, trade, or lease-purchase)
 e. Source of funding
 f. Acquisition date (month and year of acquisition)
 g. Purchase document number (P.O. number, voucher number, or other document number that can be used to trace to the supporting documentation)
 h. Actual or estimated historical cost
 i. Condition of asset (for assets with unit costs of $5,000 or more purchased with federal monies)
 j. Percentage of federal participation (for assets with unit costs of $5,000 or more purchased with federal monies)
 If applicable…written procedures for the following
 k. Disposal process
 l. Disposal price
 m. Sale price
 n. Market value
 Equipment labels must include:
 a. grant source
 b. year of purchase
 c. school name
 d. program area

Equipment in General:
a. Documentation to verify equipment is in use by program it was purchased for in line
 with Federal rule.
b. Process for keeping track of walkable items.
c. Date of last physical inventory

Employees paid with Perkins funds
a. Time and Effort documents
b. How effort is determined
c. Budget matched to time and effort and adjusted as needed (must be done at least quarterly)

Programs of Study
a. Up to date and signed
b. location and use

Additional Perkins Act Requirements:

Documents specific for Perkins:
1. Staff ratios for students and instructors – meet program requirements
2. Program technology enhancement plan (How does the school determine which programs will receive Perkins funds for technology updates?)
3. School’s Mission and Vision statements.

Documents included in MOA and CSR
*(If you have gone through a recent CSR and/or MOA the following documents are on file at MDOE and you do not need to provide additional copies.)*
a. List of school’s programs to assure they provide the depth and breadth required.
 (MOA #1)
b. Developed School Plan on file – with input from correct representative in area.
 (CSR - Leadership #8 and #9)
c. Guidance resources provided to CTE students to promote employment and/or postsecondary education
 (CSR – Student Services #4)
d. List of Industry Standards the school has chosen to show industry alignment
 (CSR – Student Assessment #2)
e. Schools Professional Development plan for instructors and staff
 (CSR – Staff Development #1 and MOA #35)
f. Hiring and retainment process for CTE instructors (associated program certifications)
 (CSR – Staff Development #2; Leadership and MOA 40)
g. Documentation to shows grades of students served – to assure not below 7th grade
 (MOA #8)
h. Nontraditional Student recruitment and retainment
 (Perkins Grant – Nontrad section; CSR – School Climate #9)
i. Documentation to show Special Populations have access to CTE programs
 (MOA #25; #37 and CSR – Student Services #4; and #5
j. Advisory Committee evaluation tool (samples of completed documents)
 (CSR – Standards and Assessments #13)
k. Process for convening an advisory committee.
 (MOA #24)
l. School’s community outreach plan. (How is the school involved in the community and networking with area businesses?)
 (CSR – Community School Relations #9
m. List of teachers including their certifications and endorsements.
 (CSR – Leadership #6)

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MDOE will have or verify through online grant and reimbursement system and other materials provided to MDOE: (You do not need to provide copies of your grants or reimbursement documents previously submitted online.)

Copies of reimbursement invoices
Information from reimbursement reviews
Copies of Perkins grants and reports
 a. copies of adjustments
 b. submittal dates for grants and reports
 c. AMR submitted
 d. are positions paid with funds
Verification that Common Calendar information was sent to MDOE
Verification that CAR data is complete, accurate and reliable