ARIZONA DEPARTMENT OF EDUCATION

AZ Charter School Program

Monitoring Handbook

2019-2021 Year 1

(1) Equipment records shall be maintained accurately and shall include the following information:

(i) A description of the equipment.

(ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

(iii) Source of the equipment, including the award number.

(iv) Whether title vests in the recipient or the Federal Government.

(v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.

(vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).

(vii) Location and condition of the equipment and the date the information was reported.

(viii) Unit acquisition cost.

(ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates ED for its share.

(2) Equipment owned by the Federal Government must be identified to indicate Federal ownership.

(3) A physical inventory of equipment must be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records must be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

A. Governance/Leadership

Element 1- The governing authority creates and monitors the strategic plan.

Indicator 1.1 – The governing authority demonstrates efforts to maintain the succession plan for governing board members and key school leadership to sustain the school's mission.

√	Status	Description
	Ineffective	The governing authority has not developed a succession plan for board members and key school leaders.
	Developing	The governing authority has developed a succession plan for board members and key school leaders but lacks sustainability.
	Effective	The governing authority has a sound succession plan for governing board members and key school leaders who are advocates for the school's mission and improvement efforts.
	Highly Effective	The governing authority has a sound succession plan for governing board members and key school leaders who are advocates for the school's mission and improvement efforts. The plan provides opportunities for professional growth for leaders to sustain the school's mission.

Key Questions	Artifacts Reviewed
1. Does the membership of the board represent the broad cross-section of skills (finance, legal, academic, governance, facilities) to govern effectively?	
2. Does the governing authority have a targeted recruitment plan for its membership?	
3. Does the governing authority have a formal and transparent process for nominating and selecting new members?	
4. Does the governing authority consistently adhere to its formal nominating and selection process?	
5. Has the governing authority developed a formal assessment process to determine whether a candidate has the skill set, necessary time, philosophical alignment with the school, and temperament to serve as a member?	
6. Do the governing board members receive comprehensive training to help them be more effective?	

Sample artifacts to be reviewed

- Résumé or biographies of board members
- Member recruit plan
- Policies and procedures for nominating and selecting members
- Minutes from meetings documenting adherence to the nominating and selection process
- Standard list of interview questions asked of all candidates
- Numerical score sheet for evaluating candidates
- Governing authority training plan

Indicator 1.2 – The governing authority demonstrates efforts to allocate human, material, and fiscal resources for systemic and sustainable implementation of educational programs that enable all students to achieve expectations for their learning.		

√	Status	Description
	Ineffective	The governing authority has not developed a system to provide adequate human, material, and fiscal resource to implement educational programs that enable all students to achieve expectations for their learning.
	Developing	The governing authority has developed a preliminary system to provide adequate human, material, and fiscal resource to implement educational programs that enable all students to achieve expectations for their learning but lacks sustainability.
	Effective	The governing authority has developed a sustainable system to provide adequate human, material, and fiscal resource to implement educational programs that enable all students to achieve expectations for their learning.
	Highly Effective	The governing authority has developed a sustainable system to provide adequate human, material, and fiscal resource to implement educational programs that enable all students to achieve expectations for their learning. The system is a formalized and systematic process to determine and provide sufficient resources to support school's purpose, educational programs, and continuous improvement.

Key Questions	Artifacts Reviewed
1. Does financial policy and procedure manual exist?	
2. Is an annual budget produced in a timely manner and approved by the governing authority?	
3. Does the governing authority use forecasting techniques to make intermediate range financial decisions?	
4. Does the governing authority have the policies, processes, and procedures to ensure the school leaders have access to, hire, place, and retain qualified professional and support staff?	
5. Does the governing authority have the policies and a system in place for school leaders to use	

to determine the number of personnel necessary to fill all the roles and responsibilities necessary to support the school purpose, educational programs, and continuous improvement?	
6. Does the governing authority have a strategic plan to provide sustained fiscal resources to achieve the purpose and direction of the school?	
7. Does the governing authority demonstrate efforts to sustain the strategic plan?	

Sample artifacts to be reviewed

- Governing authority policies, procedures, and practices
- Governing authority meeting agendas and minutes
- School/Staff/Student Handbooks
- Job description
- Performance evaluation process and procedures
- Financial policies and procedures manual
- Budget proposal
- Strategic fund development plan
- Examples of efforts to secure necessary materials and fiscal resources
- Alignment of budget with school purpose and directions
- Survey results
- Financial long range plan
- Documented waiting lists

	Indicator 1.3 – The governing authority demonstrates efforts to monitor student achievement and determine the school's progress toward achieving the objectives of the school.	
√	**Status**	**Description**
	Ineffective	The school has not developed an assessment system to monitor student achievement.
	Developing	The school has developed an assessment system to monitor student achievement. Either the system does not yield timely, accurate, meaningful, and useful information or the leadership team does not use the information to determine the school's progress toward achieving the objectives of the school.
	Effective	The school has developed a comprehensive assessment system to monitor student achievement and uses timely, accurate, meaningful, and useful information provided by the system to determine the school's progress toward achieving the objectives of the school and evaluate the effectiveness of the school academic operation.
	Highly Effective	The school has developed a comprehensive assessment system to monitor student achievement and uses timely, accurate, meaningful, and useful information to determine the school's progress toward achieving the objectives of the school and evaluate the effectiveness of the school academic operation. The system is a

		formalized and systematic process to provide directions, assistance, and resources to align, support, and enhance all parts of the system to improve student success.
Key Questions		Artifacts Reviewed
1.	Does the school translate the mission and vision statements into SMART goals that address the learning of all students in all content areas?	
2.	Does the school have an assessment system that provides reliable and valid data to determine student achievement and success?	
3.	Is there a system in place to collect, analyze and report student achievement data to the governing authority in a clear, consistent and timely manner?	
4.	Does the school use data to determine if sufficient progress is being made and determine changes in program, instructional strategies or intervention?	
5.	Has the governing authority developed an evaluation process to measure the school leader's performance?	
6.	Does the evaluation process include the setting of clear performance goals for the school leader aligned with the objectives of the school?	

Sample artifacts to be reviewed
- SMART goals established by grade and content that addresses student achievement for all students
- Formative and summative assessments
- Evidence of data analysis, e.g., graphs and charts displaying results of student assessments, aggregated data, etc.
- Evidence of reliability and validity of assessments and data e.g., research reports, item analysis statistics, etc.
- Documentation that the board has a clear and consistent method of monitoring progress toward established goals
- Governing authority meeting agenda and minutes to review student achievement data
- School leader performance evaluation process and procedures
- Documentation demonstrating that annual performance reviews occurred

Indicator 1.4 – The governing authority demonstrates efforts to develop an organizational structure.		
√	Status	Description
	Ineffective	The governing authority has not developed an organizational structure.

√	Status	Description
	Developing	The governing authority has developed an organizational structure but lacks clarity.
	Effective	The governing authority has developed an organizational structure. The reporting structure within the organization ensures the decisions and actions in accordance with defined roles and responsibilities of the governing body.
	Highly Effective	The governing authority has developed an organizational structure. The reporting structure within the organization ensures the decisions and actions in accordance with defined roles and responsibilities of the governing body. The succession plan and organizational structure are consistent within the organization.

Key Questions	Artifacts Reviewed
1. Does the governing authority have a comprehensive set of bylaws?	
2. Do the bylaws have conflict of interest policies that align with 34 CFR 74.42?	
3. Is there a job description for the governing authority as a whole and for each officer position?	
4. Has the governing authority developed a reporting structure?	
5. Does the governing authority consistently adhere to its reporting structure?	

Sample artifacts to be reviewed
- Organizational structure chart
- Bylaws
- Job description for the governing authority and officer positions
- Succession plan
- Policy review process
- Governing authority meeting agendas and minutes
- Governing authority reporting structure

A. Governance/Leadership

Element 2- The school leadership team executes the strategic plan effectively.

Indicator 2.1 – The school leadership team demonstrates efforts to monitor and evaluate student performance and school effectiveness.

√	Status	Description
	Ineffective	The school leadership team has not developed a mechanism to monitor and evaluate student performance and school effectiveness.
	Developing	The school leadership team has developed inadequate mechanism to monitor and evaluate student performance and school effectiveness.

	Effective	The school leadership team has developed an interconnected mechanism to monitor and evaluate student performance and school effectiveness.
	Highly Effective	The school leadership team has developed and described multiple mechanisms to monitor and evaluate student performance and school effectiveness.

Key Questions	Artifacts Reviewed
1. Does the school leader use multiple objective metrics to determine school success (i.e. assessment results, graduation rates, student retention rates, survey, etc.)?	
2. Does the school leader ensure that what is taught and what is assessed are aligned?	
3. Does the school leader review assessment results with staff on a regular basis?	
4. Does the school leader analyze data and adjust education programs systematically in response to data?	
5. Are intervention programs documented and are the successes backed up by data?	
6. Does the school leader ensure alignment each time when reviewing or revising curriculum, instruction, and assessments?	

Sample artifacts to be reviewed

- Quarterly benchmark assessments
- Weekly formative assessments
- Evidence of intervention planning based on data analysis
- Summary graphs and charts displaying results of student assessments
- Agenda and meetings minutes between teachers and leaders that demonstrate discussion around student academic achievement
- Documentation of intervention programs
- Analysis of intervention effectiveness
- Curriculum map, instructional strategies identified by grade level and content area
- Curriculum, instruction, and assessments reviewed report and revised materials
- School leader reports to the governing authority on school's progress toward achieving the objectives

Indicator 2.2 – The school leadership team demonstrates efforts to monitor instructional practices, provide feedback, and make available opportunities for professional development.		
√	Status	Description
	Ineffective	The school leadership team has not developed a system to monitor and evaluate instructional practices.
	Developing	The school leadership team has developed inadequate system to monitor and evaluate instructional practices that provides neither analysis nor feedback to further design professional development.

	Effective	The school leadership team has developed a system to monitor and evaluate instructional practices. The system provides analysis and feedback to further design professional development.
	Highly Effective	The school leadership team has developed a comprehensive system to monitor and evaluate instructional practices. The system provides for data analysis and feedback which create multiple opportunities for professional development.

Key Questions	Artifacts Reviewed
1. Has the school leader provided ample daily instructional time to support student learning and ample time to support teacher in planning, collaboration, and reflection?	
2. Are teachers given access to ample instructional resources?	
3. Does the leader regularly evaluate the effectiveness of teaching staff?	
4. Has the school leader provided ample resources and learning opportunities for teaching staff to improve effectiveness?	
5. Has the school leader established a uniform code of conduct throughout the school that supports quality teaching and learning?	
6. Has the school leader developed a written professional development plan for instructional improvement based on multiple sources of data?	

Sample artifacts to be reviewed
- School daily, weekly, yearly schedule
- Instructional resources available for teachers
- Teacher evaluation instruments and process
- Record of internal and external professional learning opportunities
- School wide instructional improvement plan
- Professional development plan

Indicator 2.3 – The school leadership team demonstrates efforts to engage leaders and instructional staff members in reflective self-assessment and school-wide assessment to identify areas for continuous improvement that aligns with the school's mission.

√	Status	Description
	Ineffective	The school leadership team has not yet developed an ongoing process for continuous improvement.
	Developing	The school leadership team has developed inadequate ongoing process for continuous improvement. New improvement efforts are not informed by the results of earlier efforts through reflection and assessment.

	Effective	The school leadership team has developed an ongoing process for continuous improvement. New improvement efforts are informed by the results of earlier efforts through reflection and assessment.
	Highly Effective	The school leadership team has developed a collaborative and ongoing process for continuous improvement. New improvement efforts are informed by the results of earlier efforts through reflection and assessment that are sustained and aligned with the school's mission.

Key Questions	Artifacts Reviewed
1. Does the school leader engage in reflective self-assessment and school-wide assessment?	
2. Is this assessment ongoing or based on isolated events and/or timeframes?	
3. Does the school leader include teachers and staff in the assessment process?	
4. Is the school leader responsive to feedback and data gathered from assessments?	
5. Does the leader translate results from the assessments into articulated improvement plans?	
6. Does the school leader collaboratively develop plans to address identified needs and engage others in the implementation of the planned improvements?	

Sample artifacts to be reviewed
- Self and school-wide assessment results
- Dated documents or timelines provided that indicated when the assessments were administered
- Policies or procedures documentation to teachers indicating the leaders expectations for participating in the assessment process
- Correspondence with staff, staff meeting agendas indicating the involvement of other stakeholders in the assessment process and solicitation of feedback
- Surveys and analysis of results
- School-wide improvement plan
- Evidence of implementation of the plan

A. Governance/Leadership

Element 3- Regulatory Compliance

Indicator 3.1 - The grant recipient meets the definition of the term "charter school" in section 5210 of the ESEA.

Criteria	Status	Artifacts Reviewed

1. The school has an approved charter contract with its sponsor complies with ARS §15-183. Date contract signed:_____	Met	
	Not Met	
	N/A	
2. The authorizer of the awarded schools shall make available to the public its authorization policies which include a financial and academic performance framework and polices for reauthorizing its schools primarily based on student achievement toward state mandated goals and assessments.	Met	
	Not Met	
	N/A	
3. The school application clearly states that the charter school is a tuition free public school and meets the federal definition of a charter school ESEA 5210:	Met	
	Not Met	
	N/A	
A) in accordance with a specific State statute authorizing the granting of charters to schools, is exempt from significant State or local rules that inhibit the flexible operation and management of public schools, but not from any rules relating to the other requirements of this paragraph; (B) is created by a developer as a public school, or is adapted by a developer from an existing public school, and is operated under public supervision and direction; (C) operates in pursuit of a specific set of educational objectives determined by the school's developer and agreed to by the authorized public chartering agency; (D) provides a program of elementary or secondary education, or both; (E) is nonsectarian in its programs, admissions policies, employment practices, and all other operations, and is not affiliated with a sectarian school or religious institution; (F) does not charge tuition;		

(G) complies with the Age Discrimination Act of 1975, title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, and part B of the Individuals with Disabilities Education Act; (H) is a school to which parents choose to send their children, and that admits students on the basis of a lottery, if more students apply for admission than can be accommodated; (I) agrees to comply with the same Federal and State audit requirements as do other elementary schools and secondary schools in the State, unless such requirements are specifically waived for the purpose of this program; (J) meets all applicable Federal, State, and local health and safety requirements; (K) operates in accordance with State law; and (L) has a written performance contract with the authorized public chartering agency in the State that includes a description of how student performance will be measured in charter schools pursuant to State assessments that are required of other schools and pursuant to any other assessments mutually agreeable to the authorized public chartering agency and the charter school.		
4. All items purchased with AZ CSP funds only benefit the students attending the charter school receiving the AZ CSP award.	Met	
	Not Met	
	N/A	
5. The school's governing body shall have written Conflict of Interest polices that conform to 34 CFR 75.524 and 525.	Met	
	Not Met	
	N/A	

6. The charter school complies with the Age Discrimination Act of 1975, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, and Part B of the IDEA.	Met	
	Not Met	
	N/A	
7. The charter school has created a communication network with parents and community and avenues for parent involvement in the life of the school.	Met	
	Not Met	
	N/A	

Sample artifacts to be reviewed

- Approved charter contract
- School application
- Lottery policy
- School policy manual

B. Academic Program

Element 1— The school ensures strong academic outcomes for all students.

Indicator 1.1 – The school has an articulated curriculum aligned with the school's purpose and Arizona State Standards.

√	Status	Description
	Ineffective	The school has not developed a system to create, implement, evaluate, and revise school curriculum including supplemental curriculum based on clearly defined and measurable expectations for student learning.
	Developing	The school has developed a system to create, implement, evaluate, and revise school curriculum including supplemental curriculum. The system lacks cohesiveness or alignment with school's purpose.
	Effective	The school has developed a system to create, implement, evaluate, and revise school curriculum including supplemental curriculum based on clearly defined and measureable expectations for student learning. The system demonstrates evidence of alignment between the curriculum and the school's purpose with systematic implementation across the school.
	Highly Effective	The school has developed a system to create, implement, evaluate, and revise school curriculum including supplemental curriculum based on clearly defined and measurable expectations for student learning. The system demonstrates a formalized process of alignment with the curriculum and the school's purpose with systematic and sustainable implementation across the school.

Key Questions	Artifacts Reviewed
1. Is the curriculum, as described in the CSP application, aligned with Arizona State Standards based on clearly defined and measurable expectations for student learning?	

2. Do the curriculum materials provide a scope and sequence for instruction throughout the year?	
3. Are teachers' lesson plans aligned to Arizona State Standards, school curriculum, pacing, and the essential learning outcomes?	
4. Does the school evaluate the effectiveness, efficiency, and equity of the curriculum?	
5. Is there a process in place to review and revise curriculum materials based on student progress?	
6. Does the school have an improvement plan that addresses curriculum, instruction, and assessment?	

Sample artifacts to be reviewed

- Curriculum map
- Course of study
- Teachers' lesson plans
- Class observation records
- Instructional materials and supplementary materials utilized by teachers
- Curriculum review report
- Revised curriculum materials

Indicator 1.2 – The school has an instructional design system that is aligned with the school's purpose and curriculum (aligned with Arizona State Standards).		
√	**Status**	**Description**
	Ineffective	The school has not yet developed a system to design, implement, evaluate, and adjust instructional methodology which is proven, research-based, and reflective of best practices.
	Developing	The school has developed a system to design, implement, evaluate, and adjust instructional methodology which is proven, research-based, and reflective of best practices. The system lacks alignment with the curriculum and school's purpose.
	Effective	The school has developed a system to design, implement, evaluate, and adjust instructional methodology which is proven, research-based, and reflective of best practices. The system demonstrates evidence of alignment with the curriculum and the school's purpose with systematic implementation across the school.
	Highly Effective	The school has developed a system to design, implement, evaluate, and adjust instructional methodology which is proven, research-based, and reflective of best practices. The system demonstrates a formalized process of alignment with the curriculum and the school's purpose with systematic and sustainable implementation across the school.

Key Questions	Artifacts Reviewed
1. Has the school identified and adopted research-based instructional methodologies, as described in the CSP application, aligned with the curriculum to increase student achievement?	
2. Do teachers' lesson plans reflect adopted instructional methodologies?	
3. Do teachers within a grade level or content area use adopted instructional methodologies?	
4. Does the school evaluate the effectiveness and efficiency of the instructional methodologies implemented?	
5. Is there a process in place to review and improve instructional methodologies based on student progress?	
6. Does the school have a formalized process to engage staff in collaborative learning communities to improve instruction and student learning?	

Sample artifacts to be reviewed

- Instructional strategies identified by grade level and content area
- Instructional materials and supplementary materials utilized by teachers
- Lesson plans
- Evidence that teachers are utilizing expected instructional strategies
- Evidence that teachers are working collaboratively to identify learning outcomes
- Evidence that improvements were made to content and instructional strategies

Indicator 1.3 – The school has a comprehensive assessment system that is aligned with the curriculum (aligned with Arizona State Standards) and instructional methodology.		
√	Status	Description
	Ineffective	The school has not developed a comprehensive assessment system based on clearly defined performance measures.
	Developing	The school has developed an assessment system based on clearly defined performance measures. The system is not comprehensive and is not aligned with the curriculum and instructional practices.
	Effective	The school has developed a comprehensive assessment system based on clearly defined performance measures. The system demonstrates evidence of alignment with the curriculum and instructional practices.
	Highly Effective	The school has developed a comprehensive assessment system based on clearly defined performance measures aligned with the curriculum and instructional

		methodology. The system demonstrates a formalized process to yield reliable, valid, and bias free information to assess student performance on expectations for student learning; to conduct a systematic analysis of instructional effectiveness; to adjust curriculum and instruction in response to data from multiple assessments.

Key Questions	Artifacts Reviewed
1. Has the school developed and implemented a comprehensive assessment system, as described in the CSP application, which is aligned with the curriculum and instructional methodology?	
2. Does the system provide reliable and valid data for teachers and administrators to monitor student progress?	
3. Is there a system in place to collect, analyze and report student performance data at the classroom, grade, and school level?	
4. Do teachers and administrators utilize data to evaluate student learning and instructional effectiveness?	
5. Do teachers utilize the data to determine if sufficient academic progress is being made and adjust instruction for continuous improvement?	
6. Are teachers and administrators regularly engaged in professional development programs related to the evaluation, interpretation, and use of data?	

Sample artifacts to be reviewed
- Teacher developed, benchmark, formative, summative assessments
- Documentation or description of evaluation protocols
- Variety of assessment reports
- Evidence of data analysis
- Evidence of instructional strategy planning based on data analysis
- Agenda and meeting minutes with teachers and staff addressing data analysis, use of student achievement data to monitor student progress
- Professional development calendar and agendas by topic
- Tools to assess PD effectiveness

Indicator 1.4 – The school complies with sections 613(a)(5) and 613(e)(1)(B) of the Individuals with Disabilities Education Act – ESEA 5203 Compliance	
Key Questions	Artifacts Reviewed

Yes	1. Are the proposed programs, as described in the AZ CSP application, evident during class observations?	
No		
Yes	2. Is IEP implementation, as described in the AZ CSP application, evident during class observations?	
No		
Yes	3. Is 504 Plan implementation, as described in the AZ CSP application, evident during class observations?	
No		

Sample artifacts to be reviewed

- Description of referral process
- Description of IEP process
- Description of 504 Plan
- Budget for counseling and referral

C. Operation

Indicator 1.1 Financial Records - The charter school utilizes an acceptable and appropriate system for maintaining financial records related to AZ CSP purchases.

Criteria	Status	Artifacts Reviewed
1. School has a clearly organized system for maintaining receipts/invoices for all purchases made with AZ CSP funds, which denote Planning and Implementation expenses.	Met	
	Not Met	
	N/A	
2. Clearly identifiable receipts can be matched to the approved AZ CSP grant budget for any selected items.	Met	
	Not Met	
	N/A	
3. All items/services purchased with AZ CSP funds are allowable.	Met	
	Not Met	
	N/A	
4. School stores receipts and financial records in a manner that minimizes the possibility of destruction (locked, fireproof storage, regular off-site backups of electronic records).	Met	
	Not Met	
	N/A	

Sample artifacts to be reviewed
- Documentation of all purchases and receipts using AZ CSP funds

- School financial policy/manual

<table>
<tr><td colspan="3" style="background-color:yellow">Indicator 1.2 Financial statements provided to governing body on a regular basis – The school administration provides timely financial reports to its Governing Body for review and approval.</td></tr>
<tr><td>Criteria</td><td>Status</td><td>Artifacts Reviewed</td></tr>
<tr><td rowspan="3">1. School regularly generates financial statements for the Governing Body.</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
<tr><td>N/A</td><td></td></tr>
<tr><td rowspan="3">2. School submits and Governing Body reviews and approves financial statements as documented in board agendas and minutes.</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
<tr><td>N/A</td><td></td></tr>
<tr><td rowspan="3">3. Governing Body meeting minutes document discussions demonstrating fiduciary oversight of school.</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
<tr><td>N/A</td><td></td></tr>
</table>

Sample artifacts to be reviewed
- Financial reports
- Evidence in board meeting agendas and minutes that financial reports have been submitted for review/approval
- Documentation in minutes of financial oversight by the board
- Financial policy discussions, review of financial statements, development/review/revisions/approval of school budget, purchases, etc.

<table>
<tr><td colspan="3" style="background-color:yellow">Indicator 1.3 Risk Management - The school segregates among staff or directors various financial duties to minimize the risk of fraud or misuse of funds.</td></tr>
<tr><td>Criteria</td><td>Status</td><td>Artifacts Reviewed</td></tr>
<tr><td rowspan="3">1. Approved policies specify segregation of financial duties by position/person responsible.</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
<tr><td>N/A</td><td></td></tr>
<tr><td rowspan="3">2. Check writing and deposits are done by separate individuals.</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
<tr><td>N/A</td><td></td></tr>
<tr><td rowspan="2">3. Access to Petty Cash guidelines and allowable uses are included in school's</td><td>Met</td><td></td></tr>
<tr><td>Not Met</td><td></td></tr>
</table>

financial policies.	N/A	

Sample artifacts to be reviewed
- Evidence of strong financial controls
- Internal financial controls
- Segregation of duties
- Independent audit findings

Indicator 1.4 Inventory - The school has implemented an inventory control procedure that ensures items purchased with AZ CSP funds are identified, marked, and accounted for on a regular basis.

Criteria	Status	Artifacts Reviewed
1. The school has an inventory control system for high-cost items that meets the requirements of EDGAR.	Met	
	Not Met	
	N/A	
2. Policy requires a full inventory with established frequency. Most recent inventory date_____	Met	
	Not Met	
	N/A	
3. All AZ CSP purchases are clearly identified and included in the inventory report.	Met	
	Not Met	
	N/A	
4. The inventory report includes all required item information as identified in EDGAR 34 C.F.R. 74.34 (f).	Met	
	Not Met	
	N/A	
5. Capital outlay purchases (items or equipment purchased with AZ CSP funds) are identified with unique code and school name.	Met	
	Not Met	
	N/A	
6. School loans do not use capital outlay items purchased by AZ CSP as collateral.	Met	
	Not Met	
	N/A	
7. The inventory report shows the final disposition date, reason, and how AZ CSP-funded items were removed from inventory.	Met	
	Not Met	
	N/A	

Sample artifacts to be reviewed
- Inventory report
- Policies