

21st Century Community Learning Centers Program FY19 Annual Subgrantee Training

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Presenters



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Agenda



- Key changes
- Review of Important Topics
- FY18 Fiduciary Monitoring Review
- FY19 Fiduciary Monitoring Tips
- Time and Effort Documentation
- Fiscal Responsibilities - Improving fund utilization
- Important Dates and Deadlines

Key Changes



Program Income

- Program Income is the gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (2 CFR §200.80).
- Program Income generated **without written prior approval from the Department** must be deducted from the funds awarded under the Federal grant. (2 CFR §200.307(b)).
- Under normal circumstances, program income must be deducted from total allowable costs to determine the net allowable costs. But with prior approval from the U.S. Department of Education, program income may be added to the Federal award. The program income must be used for the purposes and under the conditions of the Federal award. The funds must be used during the (sub)grant's period of performance.

Key Changes



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Program Income

- Example: If a 21st CCLC subgrant uses 21st CCLC program funds to purchase popcorn and other materials, and then sell popcorn at school events, then the revenue generated would be considered program income. Without prior written approval for GaDOE, the funds/reimbursement/award amount the 21st CCLC subgrant receives that fiscal year would be reduced by the program income amount.

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Program Income - continued

- The approval process:
 - Any subgrantee planning to earn/generate any kind of program income (e.g. revenues, student fees, late fees, registration/membership fees, summer school fees) will need to submit a plan (one per subgrant) to GaDOE each year for review and approval. The plan must include specifics for how the funds will be utilized, including the 'how', 'what', 'when', 'where', and 'why'. The plan will describe the impact to the program if the request is not approved. Also, the plan must describe how the use of the program income will help meet the objectives of the subgrantee's 21st CCLC program/subgrant, and also how the plan will adhere to the statute, State Plan, Uniform Guidance and any other federal or state regulations, and the approved application.
 - GaDOE will review/process such plans and then forward these to the US Department of Education for approval, which is a new requirement.

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Program Income - continued

- The approval process:
 - Please note that, because of the new requirements/guidance, the duration of the review and approval process will likely take longer than in previous years. So, please plan accordingly and send your program income plan(s) to GaDOE well in advance, as early as possible each fiscal year.
 - If the plan is approved, the subgrantee will need to track the receipts and usage of the program income amount(s), retain accounting records for review by GaDOE, as needed.

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Review of Important Topics



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Policies and Procedures

- **Written Cash Management Procedures (CFR 200.302(b)(6))**
 - Describe your organization's procedures and clearly mention the reimbursable nature of the subgrant
- **Written Allowability Procedures [CFR 200.302(b)(7)]**
 - Ensure that the procedures for each of the 8 factors of allowability are described in sufficient detail regarding how the factor/criterion is determined and implemented

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Review of Important Topics



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Policies and Procedures

- The 8 factors affecting allowability of cost (summarized):
 1. Be necessary and reasonable for the performance of the Federal award and be allocable
 2. Conform to any limitations or exclusions set forth in these principles on in the Federal award
 3. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity
 4. Be accorded consistent treatment.
 5. Be determined in accordance with generally accepted accounting principles (GAAP)
 6. Not be included as a cost or used to meet cost sharing or matching requirements
 7. Be adequately documented
 8. Net of applicable credit

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Review of Important Topics



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Policies and Procedures – Written Allowability Procedure

Examples:

Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles. The ABC Director will review, analyze, and determine that the purchase is necessary to fulfill the grant program objectives or necessary to operate the organization's program. Once the Director has determined that it is necessary, the CEO and Finance Director will then review the cost to ensure federal, state and local board policies have been followed.

Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity. The Director will attend monthly administrative meetings in order to stay abreast of all policy and procedural updates. Director will also attend trainings required by the state.

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Important Topics – cont'd



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- **Written Conflict of Interest Policy [CFR 200.318(c)(1)]**
 - This does not refer to the GaDOE Conflict of Interest document that subgrantees turn in along with the Assurances Form, but the subgrantee's own policy
- **Written Nepotism Policy** (may be combined with written conflict of interest policy)
- **Written Procurement Procedures [CFR 200.319(c)]**
 - Be sure to follow all applicable procurement policies and procedures, e.g. local, State, and Federal.
- **Written Travel Expense Policy [CFR 200.47(b)]**
- **Written Compensation (Time and Effort) Policies (NEW) [CFR 200.430]**

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Important Topics – cont'd



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- **Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients [CFR Sec. 200.320(d)(3)]**
 - Best practices:
 - List the different criteria (with weight, if applicable) to be used for the evaluation/selection process
 - When implementing this method, indicate how each quote/offer performed on each criterion, and demonstrate how you arrived at your final selection/decision
 - Mention who (e.g. one person or a committee) has the authority to carry out this method
 - **Sample Written Method:**
 - The ABC County School District Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipient: This method will be implemented in all applicable procurement situations where multiple quotes/offers are involved. The method will be carried out and final decision will be rendered by (e.g. the Program Director/a committee formed by relevant staff) Criteria that will be evaluated will include, such as price, work experience, availability, quality of service, references, past performance. Weights may be assigned to each criterion selected for a particular evaluation. A rubric will be prepared with scores assigned to each criterion and the total score will be tabulated for each quote – based on which the final decision will be made to select the recipient for the purchase/contract.

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Important Topics – cont'd



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- Staff can only be paid using 21st CCLC funds for work actually performed with the 21st CCLC program and students. 21st CCLC staff cannot perform outside duties (e.g. soliciting donations, non-21st CCLC work) during hours paid for by 21st CCLC funds.
- Equipment and supplies purchased with 21st CCLC funds can only be used by 21st CCLC students during 21st CCLC operating hours.
 - If equipment and supplies are to be used for non-21st CCLC students, the cost must be allocated based on the percentage use by 21st CCLC.

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Important Topics – cont'd



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Procurement

- Un-budgeted expenses, e.g. change in salary rates: before implementing any changes, submit a budget amendment and/or notify FA and ERES
- EDGAR's small purchase requirements for purchases threshold can vary from year-to-year. Check current year's threshold (currently greater than \$3,500). Carry out competitive procurement process where needed. The grantee should remember that the total amount of the purchase dictates the procurement procedures to follow.
- **Reasonable** rates for salaries, contracted professional development, enrichment contractors, and contracted speakers. Recommendation: consult with your FA in advance.
- Field Trip admissions – 21st CCLC can pay for 110% of actual attendance or actual tickets purchased, whichever is lower

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Important Topics – cont'd



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Procurement

- Purchase resources (esp. technology/large purchases) early in the year
- Keep Cayen AS21 attendance data up-to-date for reimbursements
- Number of participants for conferences (generally three per subgrant)
- Provide adequate review time (at least two weeks is required) to GaDOE for pre-approval (field trips, professional development, technology proposals, etc.). Email your request form to your ERES, copy your FA.

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Important Topics – cont'd



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- Update Inventory List (including all required data fields) regularly – at least yearly or when inventory is added/removed
- Separate subledgers/tracking of transactions for each 21st CCLC subgrant recommended
- Internal collaboration between Subgrantee's 21st CCLC Program Office and Accounting/Finance Department
- Unapproved out-of-state or overnight field trips, including retreats, lock-ins, etc. Field trips must occur outside of regularly occurring school time.

Insurance and Fidelity Bond

- Fidelity Bond – Has to be in favor of GaDOE, indicated on the Policy Declarations Page
- General Liability Insurance – GaDOE as an 'Additional Insured' and a 'Certificate Holder'

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Important Topics – cont'd



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Access to GaDOE Portals

- Access to GaDOE Consolidated Application (Con App) and Invoice Application portal
 - New designated/hired personnel
 - Contact your FA for more details and instructions

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Important Topics – cont'd



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Various areas

- Possible budget reduction due to low Average Daily Attendance (ADA)
- Maintain fidelity with RFP narrative, Funding Request Worksheet and Site Profile Form (e.g. target no. of students, no. of operational days, student - teacher ratios)
- Carryover restricted to 15% of original budget amount for the year (excluding any carryover from the previous year)
- Check the Federal and State of Georgia's Suspended and Debarred lists before procuring– document the evidence
- Ensure contracts have sufficient and necessary details (i.e. deliverables, cost, signatures, etc)

FY18 Monitoring (Fiduciary) Review



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Indicator	Compliance Area	No. of findings	%
F1	Board Acceptance	6	9%
F2	Internal Controls	27	40%
F3	Reporting of Fraud, Waste, and Abuse	0	0%
F4	Program Income	5	7%
F5	Reporting	0	0%
F6	Supplement, not supplant	0	0%
F7	Procurement	11	16%
F8	Suspension and debarment	5	7%
F9	Support of salaries, wages, and benefits	4	6%
F10	Inventory	6	9%
F11	Allowable cost/Unallowable cost	1	1%
F12	Insurance/fidelity bond	3	4%
	Total	68	100%

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FY19 Fiduciary Monitoring Tips



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- Some indicators may require advance preparation: e.g., Policies and procedures revisions, competitive procurement processes for applicable contracts and purchases, suspended and debarment check, Board acceptance, time-and-effort document, general liability and fidelity bond, approval for program fees
- Retain evidence (e.g. collection of quotes, competitive purchase process, suspension and debarment lists usage, implementation of written method for technical evaluation of proposals and selecting recipients)
- Ensure monthly invoices are up-to-date
- Avoid repeat of prior-year findings

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Time and Effort Documentation



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- **Written Compensation (Time and Effort) Policies (NEW)**
 - These policies will describe how the subgrantee will document employees time and effort. Additionally, these policies can also include information on leave policies, leave (accrual) calculation methods, etc.
- Non-LEAs: Personnel Activity Reports (PARs) for every 21st CCLC employee
 - Ensure that the data and/or a statement indicates that the employee's total activity for the organization is being presented
 - Separation of work hours by cost objective (e.g. subgrant) and if appropriate, by job position
- LEAs:
 - Single cost objective for an employee: semi-annual certificates (at least every 6 months) and, if paid hourly: timesheets
 - Multiple cost objectives (e.g. subgrants) for an employee: PARs
- Sign and date after-the-fact
- Programs using timesheets as PARs must indicate employee's total activity (21st CCLC and Non-21st CCLC duties) along with required statement that the timesheet data represents 100% of the employee's activity

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Fund Utilization



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- Fund utilization is driven primarily by program needs.
- Effective fund utilization can be carried out through:
 - Collection of up-to-date information.
 - Collaboration with your Finance/Accounting Dept.
 - Regular monitoring of expenses.
 - Comparison of actual year-to-date (YTD) expenses vs. budget.
 - Planning and early intervention.
 - Program and/or budget amendment, if needed.
 - Timing of your purchases.
 - Consultation with your ERES and FA, and check for options.

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Fund Utilization

Tools: Year-to-Date (YTD) Actual vs. Budget



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Function	Descr	Object	Obj. Des.	Budget	Actual	Balance	% Utilized
1000	Instructor	110	Teacher salaries (certified)	64,000	33,487	30,513	52%
		140	Para Professionals & Aides	37,440	14,712	22,728	39%
		200	Employee Benefits	3,949	1,611	2,336	41%
		300	Contracted Services (Cour	6,525	3,061	3,464	47%
		610	Supplies	20,715	1,461	19,254	7%
1000 Total				132,629	54,333	78,296	41%
2100	Pupil Serv	177	Family Services/Parent Coordinator		975	-975	#DIV/0!
		191	Site Coordinators/Transp	31,320	11,998	19,322	38%
		200	Employee Benefits	2,903	1,958	945	67%
		300	Contracted Services (Cour	5,000	500	4,500	10%
		530	Telephone		104	-104	#DIV/0!
		610	Supplies		1,041	-1,041	#DIV/0!
		810	Field Trip Admission Fees	10,400	400	10,000	4%
2100 Total				49,623	16,976	32,647	34%
2210	Improvem	300	Contracted Services (Counselor, Fami		255	-255	#DIV/0!
		580	Travel to and from training	2,664	664	2,000	25%
		810	Field Trip Admission Fees / Dues and		311	-311	#DIV/0!
2210 Total				2,664	1,230	1,434	46%
2230	General Ac	190	Program Director	19,427	12,953	6,474	67%
		200	Employee Benefits	4,857	5,712	-855	118%
		332	Fingerprinting, background	1,500	85	1,415	6%
		530	Telephone		30	-30	#DIV/0!
		610	Supplies		9	-9	#DIV/0!
		611	Supplies - Technology (computer sup		52	-52	#DIV/0!
		616	Expendable Computer Eqp	1,500		1,500	0%
2230 Total				27,284	18,841	8,443	69%
2300	General Ac	880	Federal Indirect Cost Char		3,302	3,302	0%
2300 Total					3,302	3,302	0%
2700	Student Tr	180	Bus Drivers	4,704	1,620	3,084	34%
		200	Employee Benefits	251	104	147	41%
		620	Utilities (allocated) / Fuel	5,396	4,200	1,196	78%
2700 Total				10,351	5,924	4,427	57%
2900	Other Supp	300	Contracted Services (Cour	6,800	1,700	5,100	25%
2900 Total				6,800	1,700	5,100	25%
Grand Total				232,653	99,003	133,650	43%

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Fund Utilization

Tools: Planning/projections



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Function	Object	Description	Jul-16			Aug-16			Sep-16			Total		
			Actual	Budget	Balance	Actual	Budget	Balance	Actual	Budget	Balance	Actual	Budget	Balance
1000	100	Teacher salary	4,200	5,000	800	4,600	5,000	400				8,800	90,000	81,200
1000	140	Non-certified Teacher salary	2,400	2,600	200	2,500	2,600	100				4,900	50,000	45,100
1000	200	Benefits	528	608	80	568	608	40				1,096	11,200	10,104

Function	Object	Description	Budget	YTD Actual	Projections Rest of the year	Total (actual + projections)	Balance
1000	110	Teacher salaries	\$70,000	\$25,000	\$30,000	\$55,000	\$15,000
1000	140	Parapro. Salaries	\$40,000	\$12,000	\$22,000	\$34,000	\$6,000

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Important Dates and Deadlines



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- FY19 budget submission through Consolidated Application within 30 days (August 20, 2018) of Grant Award Notification (July 20, 2018)
- Completion Report (FY18): October 31, 2018. If submitted after this deadline, FY19 reimbursements will not be processed until completion report is done. **If the Completion Report is submitted after December 31, 2018, the subgrantee will not receive any carryover funds**
 - New (Cohort FY18) Subgrantees: Contact your FA for guidance on the Completion Report process.
- FY19 carryover budget due within 30 days of carryover letter date. Late submission may result in forfeiture of carryover
- Monitoring: Board Acceptance (Indicator F1) by November 30, 2018
- Budget Amendments (FY19) deadline: May 15, 2019
- Monthly reimbursements/invoice submission: 15th calendar day of the following month (Indicator F11 – Allowability)
- GaDOE Grants Accounting invoice processing downtime for approximately 3 weeks - starting usually from the beginning of July

Important Dates and Deadlines



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- External Audit Reports due no later than six months after the end of the fiscal year
- Grant closeout procedures for FY15 Subgrantees will take place at the end of FY19 grant year

Questions



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