

Winter CTAE Leadership Conference & Perkins Strategic Planning

Hilton Atlanta/Marietta Hotel & Conference Center

Marietta, GA

February 4-6, 2015

New Federal Guidance and Georgia On My Mind

Presenter:

Gerald Schaefer, Internal Audit Manager

Georgia Department of Education



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Georgia's School Superintendent
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What's on the menu?

Part I – Federal Uniform Grant Guidance

**Part II – Other issues identified by
GaDOE staff**

Georgia Department of Education

I. UGG - Who is covered?



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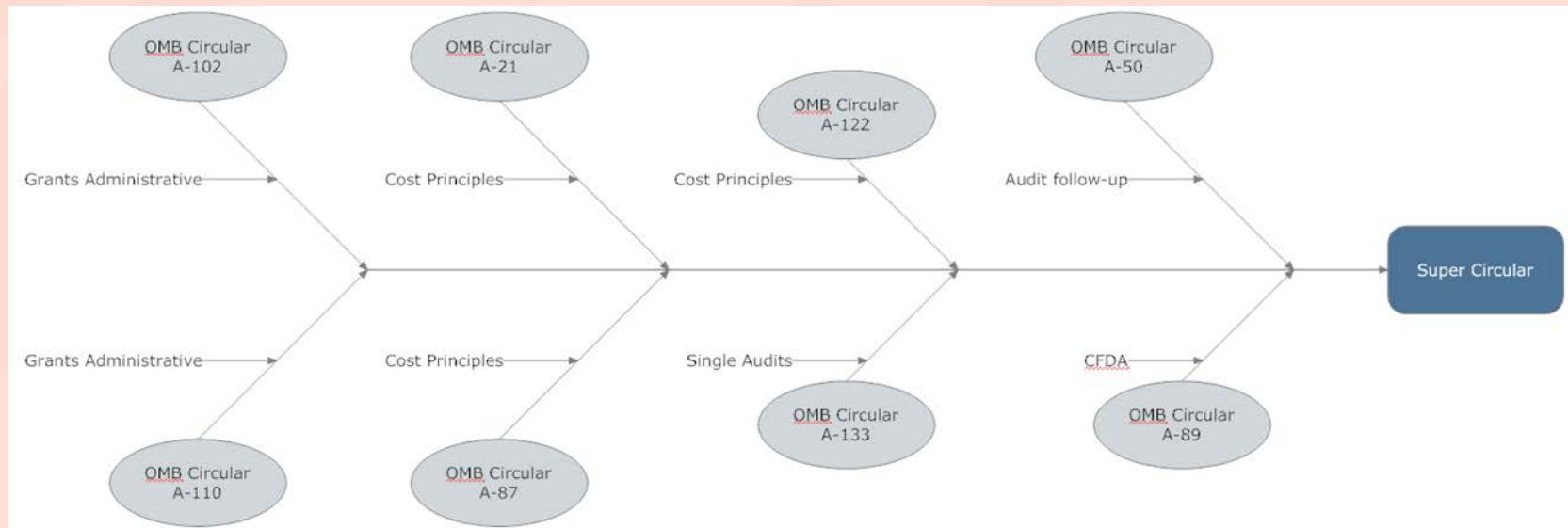
All "non-Federal entities" expending Federal awards



That is You!

"In general non-Federal Entities must comply with the terms and conditions of their Federal award, which will specify whether the Uniform Guidance applies. " (FAQ. 110-6)

What is it?



Where is everything?



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- **Subpart A** – contains acronyms and definitions used throughout the guidance
- **Subpart B** – general provisions including the purpose of the Guidance, its applicability, and effective date
- **Subpart C** – administrative requirements directed primarily at Federal agencies including pre-award activities and requirements for the contents of Federal awards
- **Subpart D** – property, procurement, internal controls, and subrecipient monitoring
- **Subpart E** – cost principles previously found in Circulars A-21, A-87 and A-122
- **Subpart F** – audit requirements
- Appendices I through XI – data collection form, Appendix XI – compliance supplement



Date of Applicability of Revised Rules



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All Drawdowns, after
December 26, 2014 at State Level



July 1, 2015 at Local level



Why?



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1. Eliminate duplication and conflicting guidance
2. Focus on performance over compliance
3. Encourage efficient use of information technology and shared services
4. Consistent and transparent treatment of costs
5. Limit allowable costs to make the best use of resources

Why?

6. Set standard business processes using data definitions
7. Encourage non-Federal entities to have family-friendly policies
8. Strengthen oversight
9. Target audit requirements on risk of waste, fraud, and abuse



“Should” vs. “Must”



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“Must” means Required

“Should” indicates best practices or recommended approach



Uniform Guidance Changes



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- I. Time and Effort Documentation
- II. Audits
- III. Internal Control
- IV. Procurement
- V. Requirements for pass-through entities
- VI. Other Changes



Georgia Department of Education

I. Time and Effort Documentation

Requirements under OMB Circular A-87

- If an employee worked on a single cost objective then a semi-annual certification is required



- If an employee worked on multiple cost objectives then a personnel activity report (PAR) is required



What is a cost objective?



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- A cost objective is defined under OMB Circular A-87, Section B.11 of Attachment A, as:

“a function, organizational subdivision, contact, grant, or other activity for which cost data are needed and for which costs are incurred.”

Time and Effort Guidance



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OCFO of U.S. ED issued guidance on time and effort in September 2012

Clarified cost objectives

Possible to work on a single cost objective:

- Even if the employee works on more than one Federal award
- Even if the employee works on a Federal award and a non-federal award

Time and Effort Guidance



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Single cost objective or multiple cost objectives?



Can the employee's salary be supported in full from the Federal award?



Yes – then a single cost objective



Semi-annual Certifications



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- The form must be signed by either the employee or by a *“supervisory official who has first hand knowledge of the work performed by the employee”*
- The form must be signed after-the-fact
- The form cannot cover a period longer than six (6) months
- The form must clearly state the cost objective (i.e. program or grant) worked on by the employee

Personnel Activity Reports (PARs)



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PARs must:

- Be an after-the-fact record
- Account for the total activity of the employee being compensated (part-time work, overtime)
- Be prepared at least monthly
- Be signed and dated by the employee



Uniform Guidance Time and Effort



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- Time and Effort Documentation (CFR 200 Part 430)
- Most flexible and changed rule



Time distribution records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds (this is not a new requirement)

New Standards



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1. Be supported by a system of internal controls that provides reasonable assurance
2. Be incorporated into the official records
3. Reasonably reflect the total activity of the employee
4. Encompass both Federally assisted and all other activities
5. Comply with accounting policies and practices
6. Support the distribution of the employee's salary among cost objectives

New Standards

The **good**: More consistent and flexible

The **bad**: Vague and no guidance on what the documentation should look like

The **ugly** (depends on your point of view): your current system will work assuming it is compliant



II. Audit Changes

Increased threshold for an Single Audit

- From \$500,000 to \$750,000

Increased Type A threshold

- From \$300,000 to \$750,000



Increased questioned costs reporting

- From \$10,000 to \$25,000

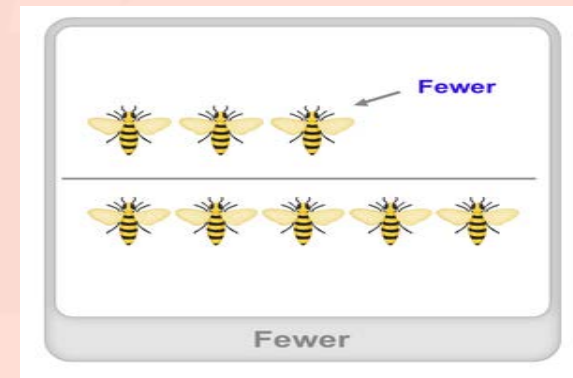
Audit Changes

Fewer expenditures tested

- From 25% TO 20% for low-risk auditees
- From 50% to 40% for all other auditees

Fewer requirements tested

- From 14 compliance requirements to 7



III. Internal Controls

- Non-Federal entities **MUST** establish and maintain effective internal controls over the Federal awards
- Internal Control requirements are listed as **"extremely important"** in the Uniform Guidance
- Comply with Standards for Internal Control in the Federal Government (Green Book)
- Comply with the Internal Control Integration Framework by COSO 2013

COSO

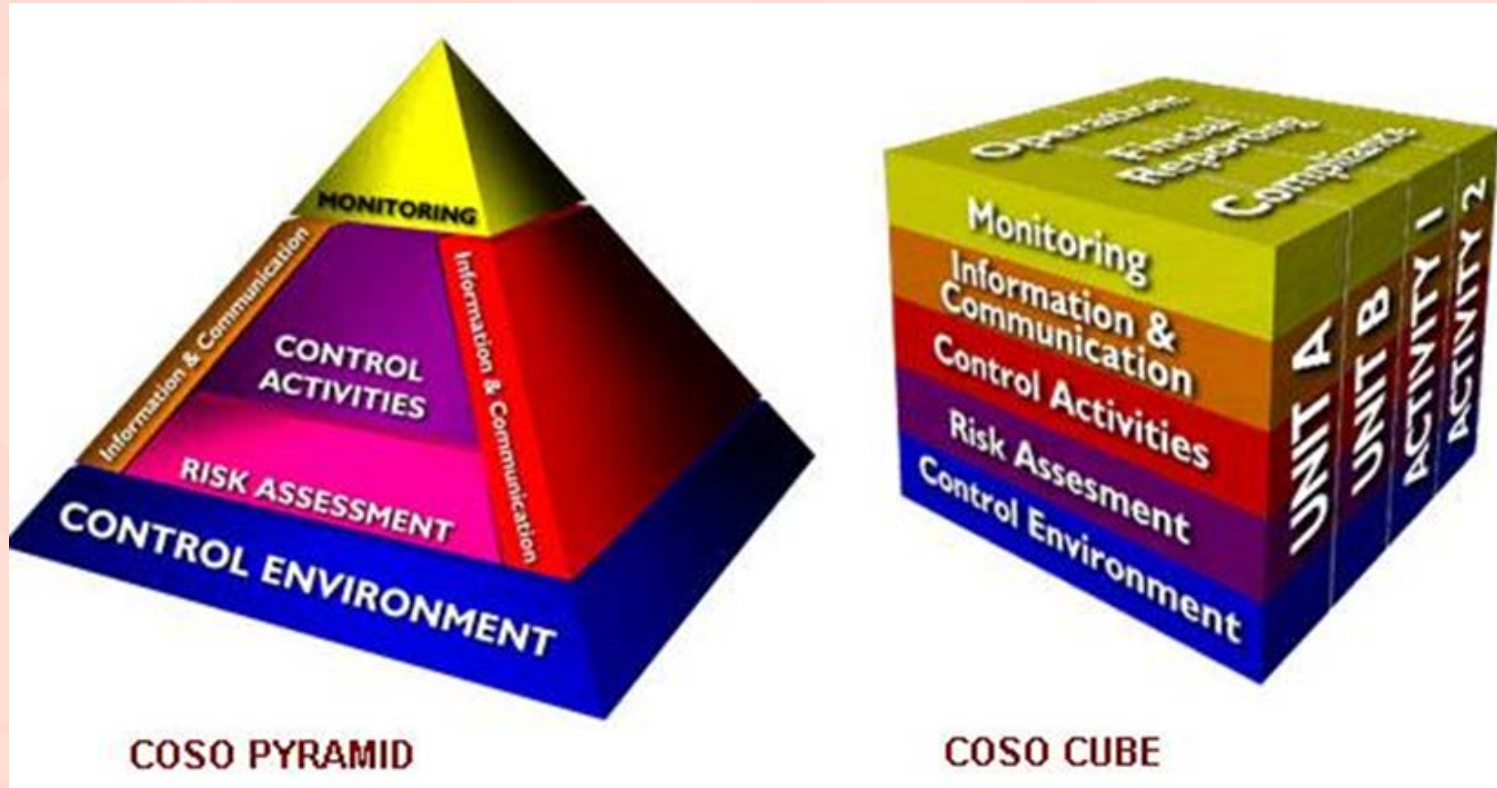


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Internal Control Components



IV. Procurement

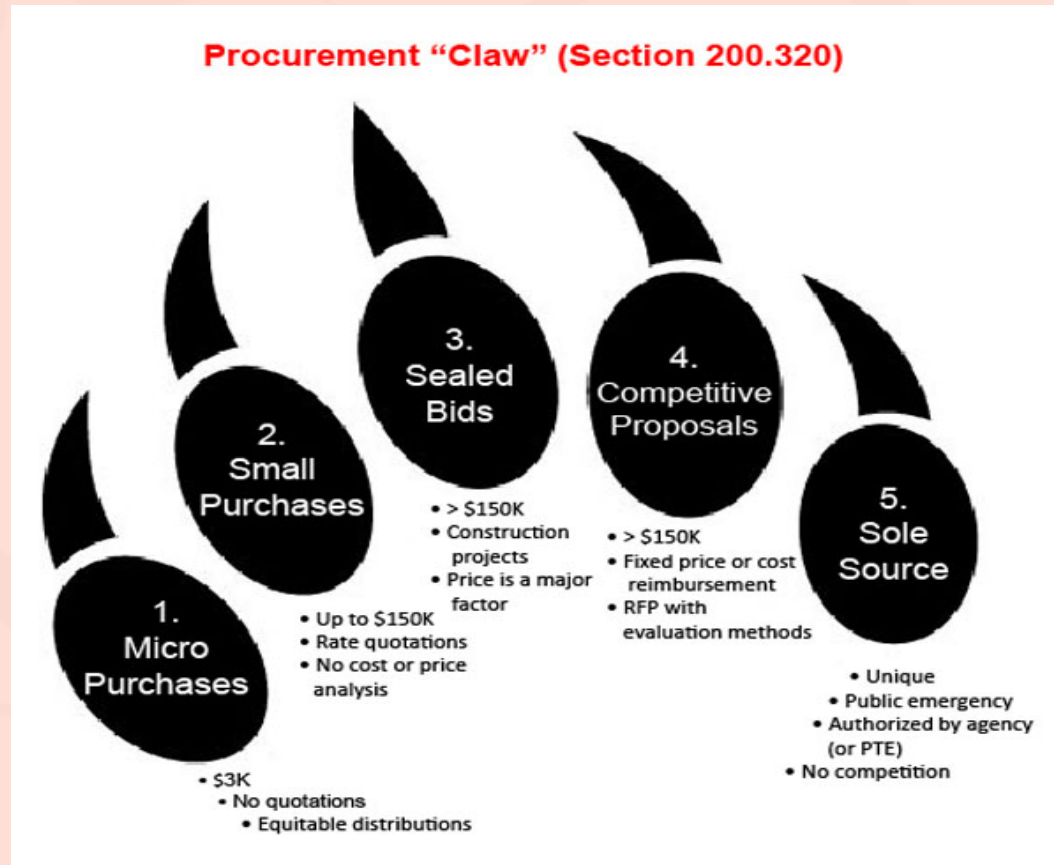
All procurement methods **must** comply with the following standards:

- Documented policies and procedures
- Purchases are allowable, necessary, and reasonable
- Full and open competition
- Written conflict of Interest policy
- Proper documentation



Procurement

Five Procurement methods



V. Requirements for Pass-Through Entities



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- Subaward must be clearly identified and contains specific information outline in section 200.331
- Subaward must reference requirements of Federal grant and any additional requirements including standard information collections when providing financial and performance information.
- Subrecipients must allow access to records and financial statements as necessary for reviews and audits
- A risk assessment must be completed for all subrecipients to determine monitoring



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Requirements for Pass-Through Entities

- Subrecipients must be monitored to assure compliance and performance goals are achieved.
- Subrecipients must comply with all audit requirements
- Pass-through entities and subrecipients must adjust financial records based on audits, monitoring and on-site reviews
- Pass-through entities must take enforcement action based on noncompliance.



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Requirements for Pass-Through Entities

- Pass-through entities may terminate an award for “cause” by notice
- Pass-through entities must disclose appropriate terms and conditions concerning closeout of subawards
- Financial records, supporting documents, statistical records and all other records must be retained for three (3) years from the date of final expense report submission.

VI. Other Changes

The Uniform Guidance also requires:

- Increased competition for Federal grants
- Merit-based review of proposals
- Standardization of information
- Mandatory disclosures
- Term "vendor" replaced with "contractor"



Other Changes



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The Uniform Guidance also updated a few key definitions:

Supplies: All tangible personal property other than those described in 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

200.94

Other Changes

Computing Devices: Machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting and receiving, or storing electronic information. 200.20



Other Changes



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Equipment Rules:

- Subrecipients cannot **"encumber"** the property without approval from the pass-through entity
- Property records must be maintained that include a description, serial number, source of funding, who holds title, acquisition date, and cost.
- A physical inventory must be taken at least once every two years and reconciled with the property records.

Other Changes



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Equipment Rules:

- Adequate safeguards must be developed to prevent loss, damage or theft of property.
- Adequate maintenance procedures must be developed to keep the property in good condition.
- The non-Federal entity must also share use of the equipment, as long as it will not "interfere" with the project or program for which it was purchased.

Other Changes

Equipment Rules:

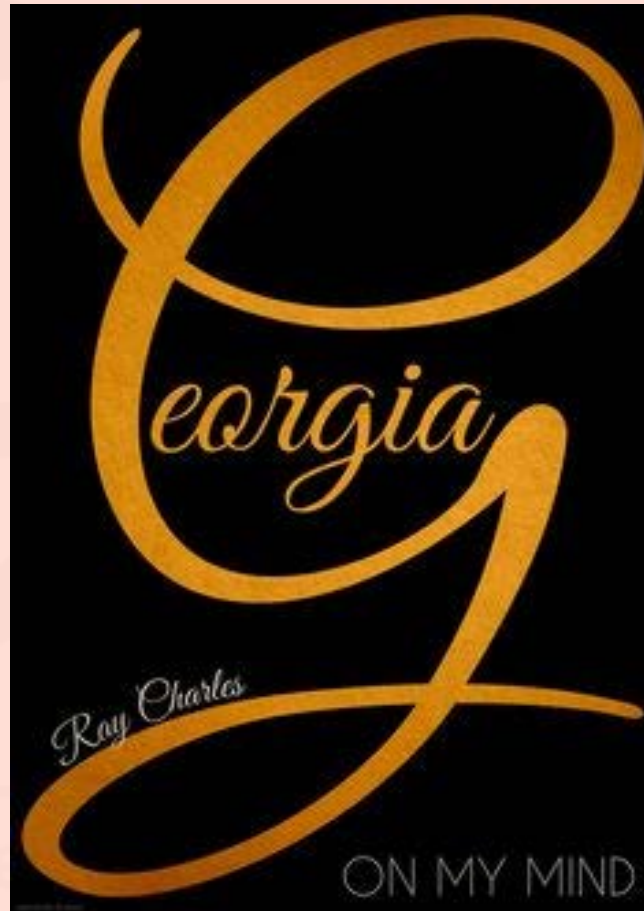
Order of preference for shared equipment:

1. Projects supported by Federal awarding agency
2. Projects funded by another Federal agency
3. Use from non-Federally funded programs.

Other Questions:



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II. Other issues

- Accruing summer salaries
- Indirect costs
- Indirect costs versus single audit costs
- PARs
- Equipment
- Tips for Financial Health and Fitness
- Financial records – how long

Accruing Summer Salaries



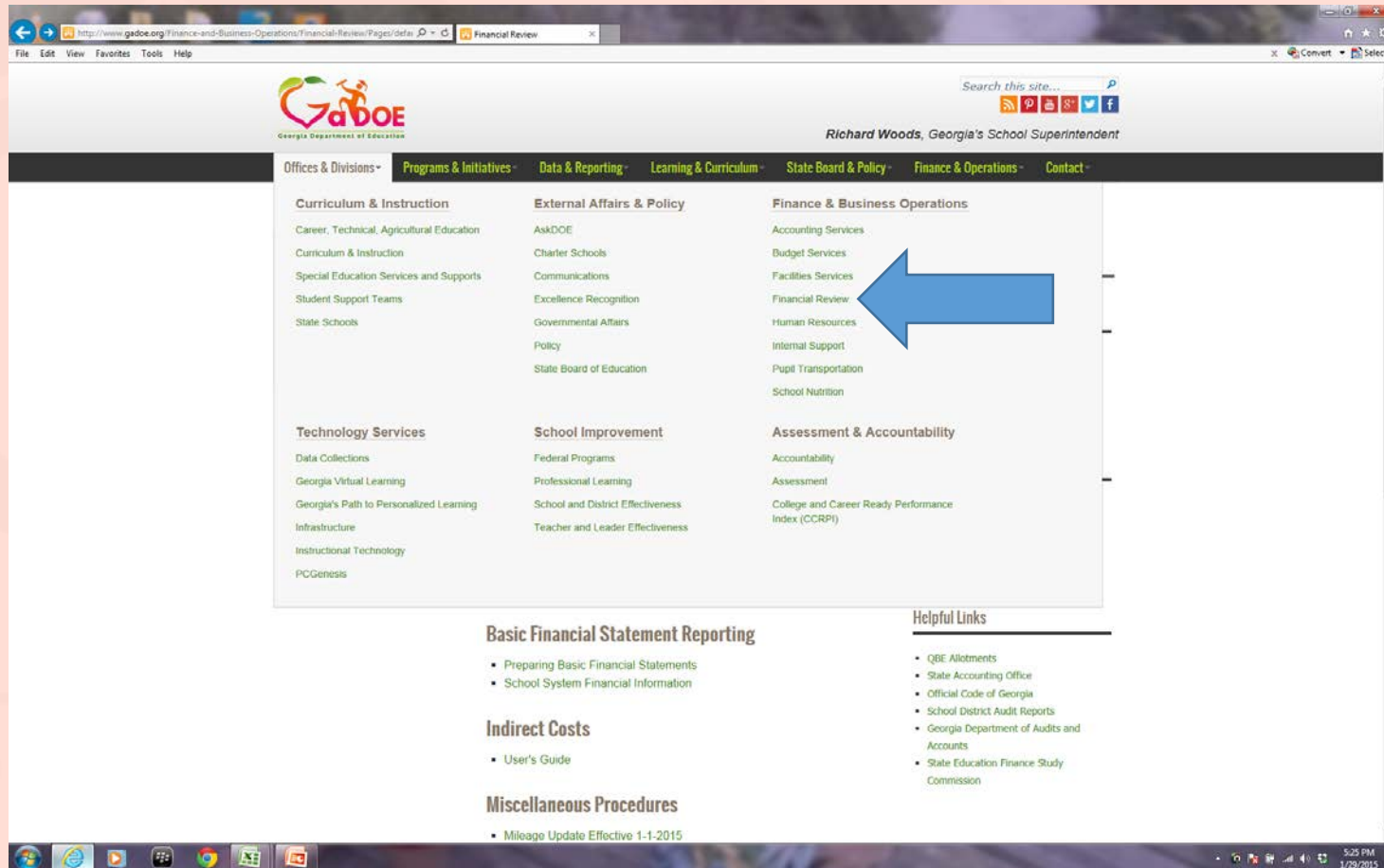
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- Accrue salaries as of June 30th
- The accounting entry is:
 - Debit to expenditures
 - Credit to salaries and payables

This entry will get the expenditures recorded. Once they are recorded you can report them on the completion report.

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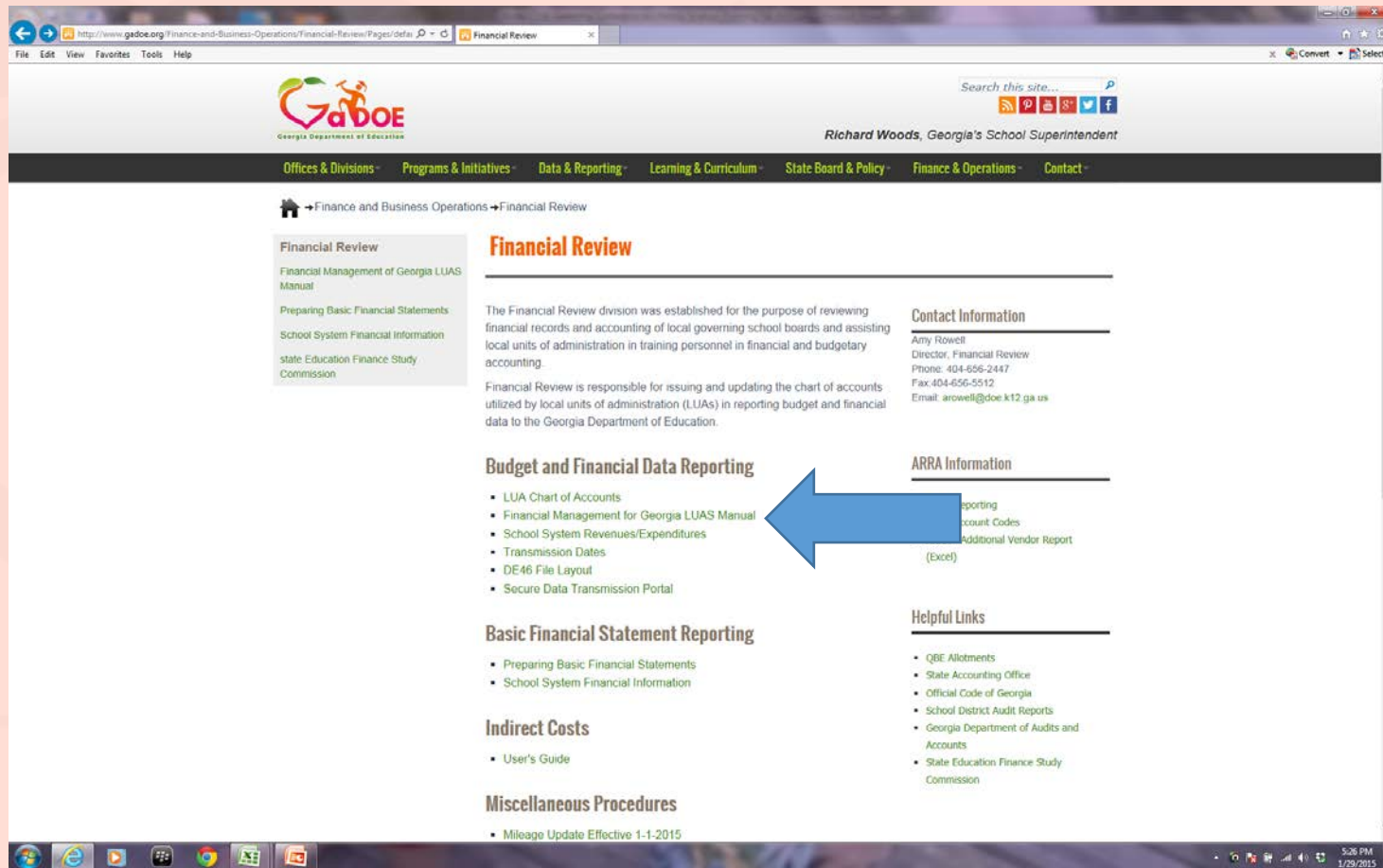
FuhMGALA



The screenshot shows the GaDOE website with the following structure:

- Navigation Bar:** Offices & Divisions, Programs & Initiatives, Data & Reporting, Learning & Curriculum, State Board & Policy, Finance & Operations, Contact.
- Main Content Area:**
 - Curriculum & Instruction:** Career, Technical, Agricultural Education; Curriculum & Instruction; Special Education Services and Supports; Student Support Teams; State Schools.
 - External Affairs & Policy:** AskDOE; Charter Schools; Communications; Excellence Recognition; Governmental Affairs; Policy; State Board of Education.
 - Finance & Business Operations:** Accounting Services; Budget Services; Facilities Services; **Financial Review** (highlighted with a blue arrow); Human Resources; Internal Support; Pupil Transportation; School Nutrition.
 - Technology Services:** Data Collections; Georgia Virtual Learning; Georgia's Path to Personalized Learning; Infrastructure; Instructional Technology; PCGenesis.
 - School Improvement:** Federal Programs; Professional Learning; School and District Effectiveness; Teacher and Leader Effectiveness.
 - Assessment & Accountability:** Accountability; Assessment; College and Career Ready Performance Index (CCRPI).
- Helpful Links:**
 - QBE Allotments
 - State Accounting Office
 - Official Code of Georgia
 - School District Audit Reports
 - Georgia Department of Audits and Accounts
 - State Education Finance Study Commission
- Basic Financial Statement Reporting:**
 - Preparing Basic Financial Statements
 - School System Financial Information
- Indirect Costs:**
 - User's Guide
- Miscellaneous Procedures:**
 - Mileage Update Effective 1-1-2015

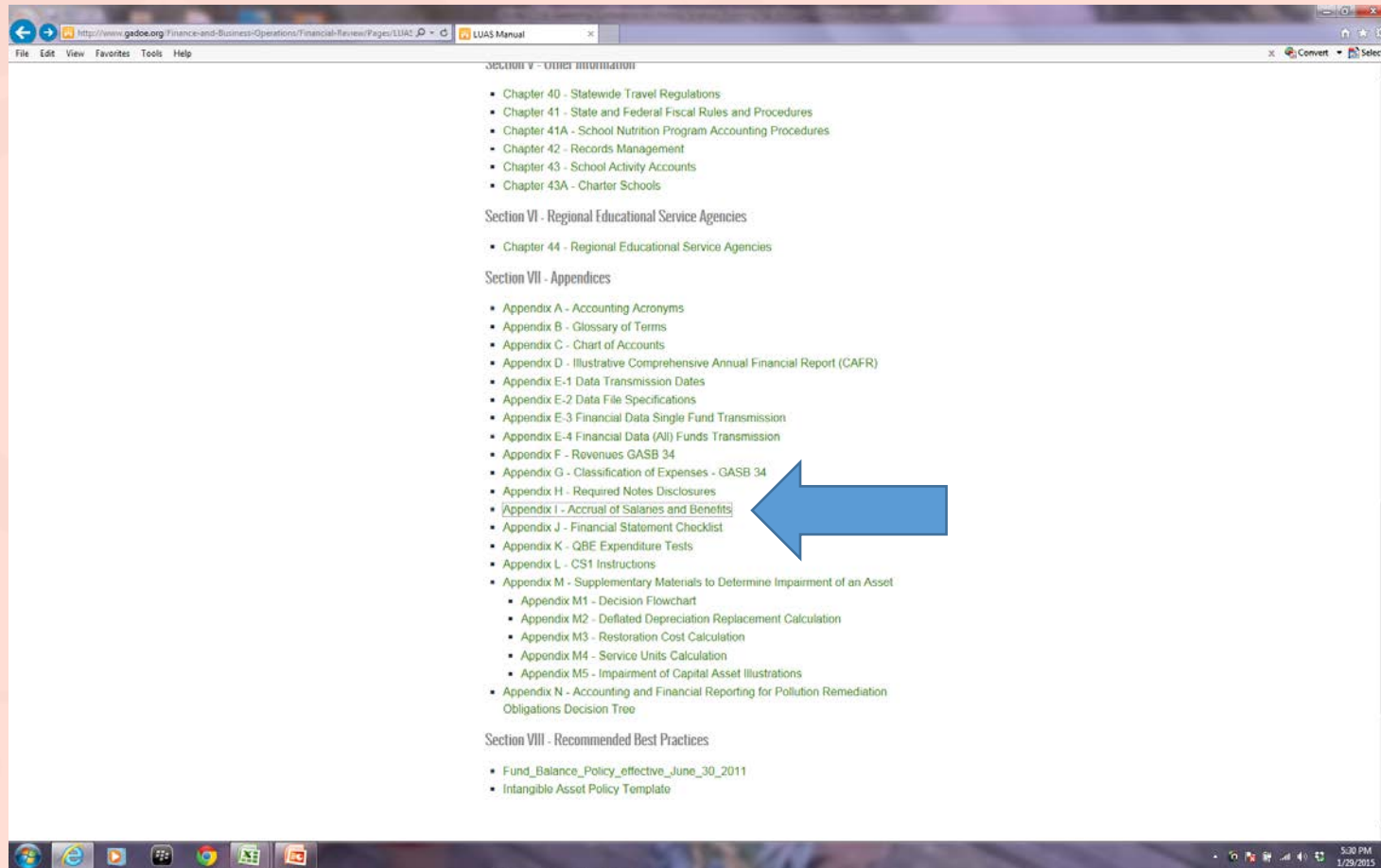
Where to find the manual



The screenshot shows the GaDOE website's "Financial Review" page. The page is titled "Financial Review" and includes a navigation menu with categories like "Offices & Divisions", "Programs & Initiatives", "Data & Reporting", "Learning & Curriculum", "State Board & Policy", "Finance & Operations", and "Contact". The main content area is divided into several sections:

- Financial Review**: A sidebar menu with links to "Financial Management of Georgia LUAS Manual", "Preparing Basic Financial Statements", "School System Financial Information", and "State Education Finance Study Commission".
- Financial Review**: A main heading with a description of the division's purpose and a paragraph explaining its role in reviewing financial records and accounting for local governing school boards.
- Contact Information**: A section with contact details for Amy Rowell, Director of Financial Review, including phone, fax, and email.
- ARRA Information**: A section with links to "Reporting", "Account Codes", and "Additional Vendor Report (Excel)".
- Budget and Financial Data Reporting**: A section with a list of links: "LUA Chart of Accounts", "Financial Management for Georgia LUAS Manual", "School System Revenues/Expenditures", "Transmission Dates", "DE46 File Layout", and "Secure Data Transmission Portal". A blue arrow points to the "Financial Management for Georgia LUAS Manual" link.
- Basic Financial Statement Reporting**: A section with links to "Preparing Basic Financial Statements" and "School System Financial Information".
- Indirect Costs**: A section with a link to "User's Guide".
- Miscellaneous Procedures**: A section with a link to "Mileage Update Effective 1-1-2015".
- Helpful Links**: A section with links to "QBE Allotments", "State Accounting Office", "Official Code of Georgia", "School District Audit Reports", "Georgia Department of Audits and Accounts", and "State Education Finance Study Commission".

Appendix I





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Indirect cost rate

What is it? – indirect costs are general management costs that benefit multiple activities

Examples: budget, legal services, procurement, HR



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Classifying expenditures

(New) Classification of Accts & Objects - 2014 update (Add 2230).xlsx - Microsoft Excel									
E291									
	A	B	C	D	E	F	G	H	I
1	RESTRICTED				(A)	(B)	(C)	(D)	(E)
2	FUNCTION /				TOTAL ALL FUNDS	EXPENDITURES	EXPENDITURES	INDIRECT	DIRECT
3	OBJECT	FUNCTION	OBJECT	DESCRIPTION	EXPENDITURES	EXCLUDED	NOT ALLOWABLE	COST	COST
4	1000-000	1000	000	INSTRUCTION-TOTAL FUNDS	XX				
5	1000-110	1000	110	TEACHERS					XX
6	1000-112	1000	112	PREKINDERGARTEN TEACHER					XX
7	1000-113	1000	113	SUBSTITUTE-CERTIFIED					XX
8	1000-114	1000	114	SUBSTITUTE-CLASSIFIED					XX
9	1000-115	1000	115	EXTENDED DAY-TEACHERS					XX
10	1000-116	1000	116	PROFESSIONAL DEVELOPMENT STIPENDS					XX
11	1000-117	1000	117	EXTENDED YEAR					XX
12	1000-118	1000	118	ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST					XX
13	1000-140	1000	140	AIDES AND PARAPROFESSIONALS					XX
14	1000-141	1000	141	SECRETARIES					XX
15	1000-142	1000	142	CLERICAL					XX
16	1000-145	1000	145	INTERPRETER					XX
17	1000-161	1000	161	TECHNOLOGY SPECIALIST					XX
18	1000-166	1000	166	YOUNG FARMER TEACHER					XX
19	1000-172	1000	172	ELEMENTARY COUNSELOR					XX
20	1000-173	1000	173	SECONDARY COUNSELOR					XX
21	1000-178	1000	178	Graduation Coach					XX
22	1000-181	1000	181	MAINTENANCE PERSONNEL					XX
23	1000-190	1000	190	OTHER MANAGEMENT PERSONNEL					XX
24	1000-191	1000	191	OTHER ADMINISTRATIVE PERSONNEL					XX
25	1000-195	1000	195	Terminal Leave Payments				XX	
26	1000-196	1000	196	Retirement Incentive Payments				XX	
27	1000-199	1000	199	OTHER SALARIES					XX
28	1000-200	1000	200	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES					XX
29	1000-210	1000	210	STATE HEALTH INSURANCE					XX
30	1000-220	1000	220	FICA					XX
31	1000-230	1000	230	TEACHER RETIREMENT SYSTEM					XX
32	1000-240	1000	240	EMPLOYEES RETIREMENT SYSTEM					XX
33	1000-250	1000	250	UNEMPLOYMENT COMPENSATION					XX
34	1000-260	1000	260	WORKMEN COMPENSATION					XX
35	1000-270	1000	270	On Behalf Payments		XX			XX
36	1000-280	1000	280	REVENUE FROM SOCIAL SECURITY					XX

How is it calculated?

GaDOE calculates the indirect cost rate each fiscal year for each school system

We use the DE46 financial reports – they are submitted each year to us.

We then determine by function and object which expenditures are excluded and not allowed under the indirect cost rate calculation



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FY 2015 indirect rates

Indirect Cost Admin Report				
Georgia Department of Education				
Financial Review Data Collection System				
Indirect Cost Rate Report - For Year Ending June 30, 2015				
#	System ID	System Name	2015 Indirect Restricted Cost Rate	2015 Indirect Non Restricted Cost Rate
1	601	Appling County	0.85	8.28
2	602	Atkinson County	1.83	8.87
3	603	Bacon County	1.62	9.54
4	604	Baker County	3.29	5.86
5	605	Baldwin County	2.22	8.79
6	606	Banks County	0.78	8.32
7	607	Barrow County	1.53	6.18
8	608	Bartow County	2.78	9.84
9	609	Ben Hill County	1.75	9.22
10	610	Berrien County	3.32	11.39
11	611	Bibb County	3.88	13.51
12	612	Bleckley County	0.39	8.28
13	613	Brantley County	0.81	8.77
14	614	Brooks County	1.68	9.46
15	615	Bryan County	1.11	10.5
16	616	Bulloch County	1.9	9.51
17	617	Burke County	2.1	8.66
18	618	Butts County	2.62	9.21
19	619	Calhoun County	10.11	28.78

Indirect cost example

FY 2015 CTAE Perkins Program Improvement grant:
\$72,596

Within this budget are plans to buy a 3D printer for
\$22,000 (function 1000, object 730)

This equipment purchase is considered an excluded
cost for indirect cost purposes. The total amount of
eligible direct costs is then \$50,596 (\$72,596 -
\$22,000)

Indirect cost example

Think we are done? – not quite. We have a couple more steps to complete.

Since the indirect costs are “included” in the grant, we need to remove them before applying the indirect cost rate

In this example, the FY 2015 indirect cost rate is 1.91% (this is calculated by us)

To remove it we take the \$50,596 and divide it by one plus the indirect cost rate ($1+.0191$)

Indirect cost example

This gives us a figure of \$49,648. This is the amount that we multiply the indirect cost rate against. This equals \$948 ($\$49,648 * .0191$)

This amount is recorded in the budget under object code 880 "Federal Indirect Cost Charges"

As expenditures are incurred the indirect costs can be drawn down through GAORS

Single Audit Costs

These are considered direct costs

We get an invoice each year from the Georgia Department of Audits

This invoice has the cost of our audit and the cost of all of the audits of school systems

This is the cost of the **Federal compliance work** only

The amount billed is a 2 step process

1. Prorated by the amount of Federal awards
2. Prorated between the Federal awards



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Audit invoices

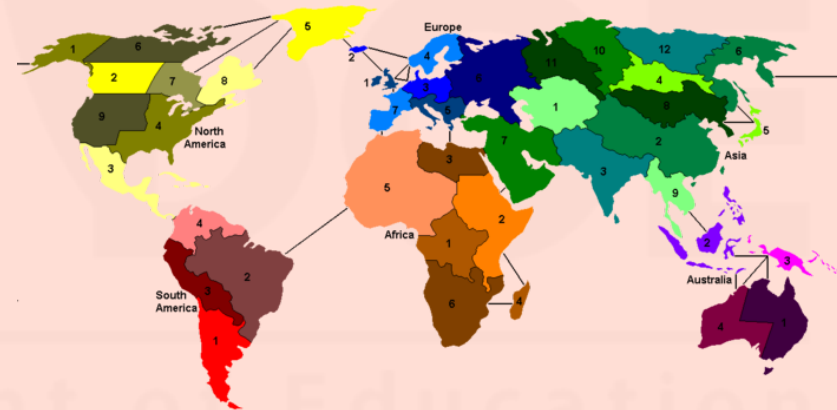
The screenshot shows an Excel spreadsheet with the following data:

County	Category	Amount	Total
BACON COUNTY	SCHOOL NUTRITION	\$829.73	\$2,452.17
	SPECIAL EDUCATION	\$497.05	
	TITLE I - A	\$700.59	
	TITLE I - C, MIGRANT	\$185.61	
	TITLE II - A, IMPROVING TEACHER'S QUALITY	\$140.90	
	TITLE III - A, IMMIGRANT AND LEP	\$17.70	
	Title VI-B, RURAL AND LOW INCOME SCHOOLS	\$48.97	
	VOCATIONAL EDUCATION	\$31.61	
603 Total			\$2,452.17
BAKER COUNTY	SCHOOL NUTRITION	\$201.02	\$822.44
	SPECIAL EDUCATION	\$130.78	
	TITLE I - A	\$380.27	
	TITLE I - C, MIGRANT	\$20.61	
	TITLE II - A, IMPROVING TEACHER'S QUALITY	\$69.05	
	VOCATIONAL EDUCATION	\$20.71	
	604 Total		
BALDWIN COUNTY	SECOND NOTICE		

Risk assessment

This is the GaDOE risk assessment not to be confused with any risk assessment done by U.S. ED or any other Federal agency

We have been doing a risk assessment of local school systems since FY 2007



Risk assessment

Audit Report Information

- Number of Financial Statement Findings
- Number of Federal Award Findings
- Number of Management Letter Findings
- Auditors Opinion
- Low Risk Auditee
- Irregularity (20-2-67)
- Internal Control Over Financial Reporting Material Weakness
- Internal Control Over Federal Programs Material Weakness

Risk assessment

DE46 Information

- General Fund Deficit
- Capital Projects Deficit
- School Nutrition Program Deficit
- If in deficit, approved Deficit Elimination Plan
- Has General Fund been in Deficit > 2 years
- DE46 submitted timely



Risk assessment

Other Information

- New Financial Officer < 1 year
- New Superintendent < 1 year
- Change in FTE more than 5% (+/-)
- New Accounting Software
- Percent of Federal Funds Drawn down as of end of the Fiscal Year (June)
- Other Material matters



Risk assessment

Systems are ranked:

- High Risk (14 systems)
- Medium Risk (26 systems)
- Low Risk (155 systems)

CTAE Findings

Only 4 findings have been issued to local CTAE programs from fiscal year 2009 through fiscal year 2013

Why?

Perkins funds are not often audited as major programs



CTAE Findings

- Completion report over reported expenditures – repayment of \$10,564.26
- Employee's salary full charged to Title I-A but employee worked on several Federal programs, CTAE was one of these
- Completion report included an encumbrance of \$554.70, which should not be included. Completion report is for expenditures

W-9



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Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

____ - ____ - _____

or

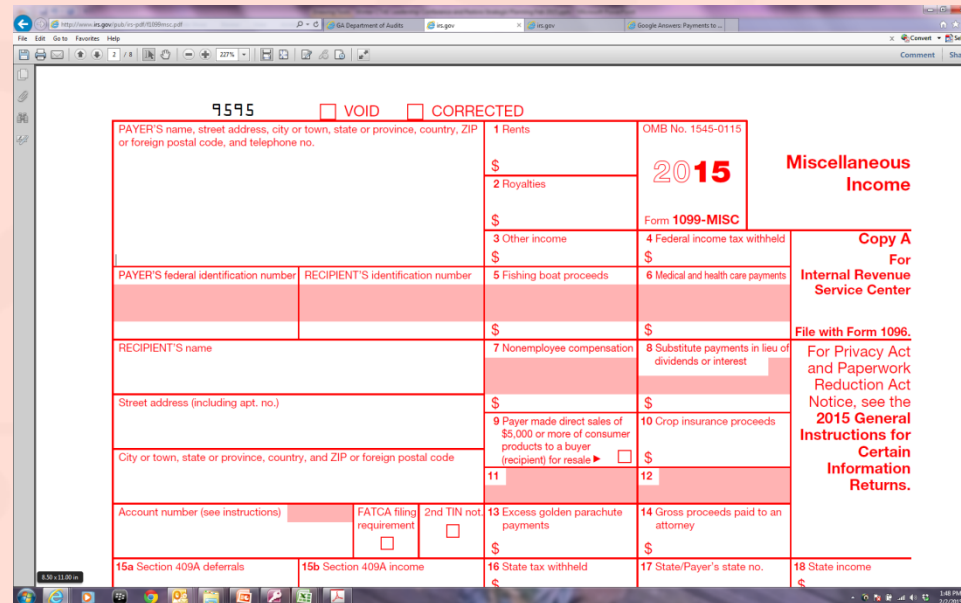
Employer identification number

_____ - _____

Print or type
See Specific Instructions on page 2.

When is a 1099 -MISC needed?

- A fee paid to a nonemployee, including an independent contractor, or travel reimbursement for which the nonemployee did not account to the payer, if the fee and reimbursement total at least \$600.



9595 VOID CORRECTED

OMB No. 1545-0115
2015
Form 1099-MISC

Miscellaneous Income

Copy A
For Internal Revenue Service Center

File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	4 Federal income tax withheld
		\$	\$
PAYER'S federal identification number		2 Royalties	6 Medical and health care payments
		\$	\$
RECIPIENT'S name	RECIPIENT'S identification number	3 Other income	7 Nonemployee compensation
		\$	\$
Street address (including apt. no.)		5 Fishing boat proceeds	8 Substitute payments in lieu of dividends or interest
		\$	\$
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds
		\$	\$
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12
	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney
		\$	\$
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.
		\$	\$
		18 State income	\$

Do I need to submit my driver's license?

Working as part of the review team you might be asked to do this?



Georgia Department of Education



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

Salary only grants

For grants that only pay for salaries and TRS benefits how do you account for the other "automatic" benefits

These other benefits will need to be adjusted to another fund source (local funds) by your accounting or business office.

Georgia Department of Education

Contact Information

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