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*Richard Woods, Georgia's School Superintendent*  
*"Educating Georgia's Future"*

**Carl D. Perkins**  
**Career and Technical**  
**Education**  
**Act of 2006**  
**Grant Management**  
**Procedure Manual**

2016 Edition

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## List of Acronyms

<b>ADA:</b> Americans with Disabilities Act	<b>MOE:</b> Maintenance of Effort
<b>AMO:</b> Annual Measurable Objective	<b>MOU:</b> Maintenance of Effort
<b>ARRA:</b> American Recovery & Reinvest Act	<b>NASDCTE:</b> National Assoc. of State Directors
<b>AYP:</b> Adequate Yearly Progress	<b>NPRM:</b> Notice of Proposed Rulemaking
<b>CAP:</b> Corrective Action Plan	<b>OCR:</b> Office for Civil Rights
<b>CAP:</b> Cost Allocation Plan	<b>OGC:</b> Office of General Counsel
<b>CAR:</b> Consolidated Annual Report	<b>OIG:</b> U.S. Department of Education's Office of Inspector General
<b>CAROL:</b> Cooperative Audit Resolution & Oversight	<b>OMB:</b> Office of Management & Budget
<b>CIGIE:</b> Counsel of Audit Resolution & Oversight	<b>OMB Circulars:</b>
<b>COFAR:</b> Council on Financial Assistance Reform	A-21: Cost Principles for Educational Institutions
<b>CPE:</b> Continuing Professional Education	A-87: Cost Principles for State, Local & Indian Tribal Governments
<b>CR:</b> Continuing Resolution	A-102: Common Rules Preamble
<b>CS:</b> Charter School	A-122: Cost Principles for Non-Profit Organizations
<b>CSP:</b> Charter School Program	A-133: Audits of States, Local, Governments & Non-Profit Organizations
<b>CSPR:</b> Consolidated State Performance Report	<b>OVAE:</b> U.S. Department of Education's Office Of Vocational & Adult Education
<b>CTE:</b> Career & Technical Education	<b>PAR:</b> Personnel Activity Report
<b>CWDS:</b> Children with Disabilities	<b>POS:</b> Programs of Study
<b>DCL:</b> Dear Colleague Letter	<b>RFP:</b> Request for Proposal
<b>DOL:</b> U.S. Department of Labor	<b>RMS:</b> Risk Management Services
	<b>RTTT:</b> Race to the Top
<b>ELL:</b> English Language Learners	<b>SEA:</b> State Education Agency
<b>ESL:</b> English as a Second Language	<b>SES:</b> Supplemental Education Services
<b>FAPE:</b> Free & Appropriate Public Education	<b>SI:</b> School Improvement
<b>FERPA:</b> Family Educational Rights & Privacy Act	<b>SIG:</b> School Improvement Grant
<b>FIFO:</b> First In, First Out (accounting)	<b>SNS:</b> Supplement Not Supplant
<b>FR:</b> Federal Register	<b>SOL:</b> Statute of Limitations
<b>FSA:</b> Federal Student Aid	<b>SPED:</b> Special Education
<b>FSR:</b> Financial Status Report	<b>SPP:</b> State Performance Plan
<b>GAN:</b> Grant Award Notification	<b>SWDs:</b> Students with Disabilities
<b>GAO:</b> Government Accountability principles	<b>T&amp;E:</b> Time & Effort

<b>GSA:</b> General Services Accounting	<b>TA:</b> Technical Assistance
<b>HEA:</b> Higher Education Act	<b>TAS:</b> Targeted Assistance School
<b>HR:</b> House Resolution	<b>UGG:</b> Unified Grant Guidance
<b>IDEA:</b> Individuals with Disabilities Education Act	<b>WIA:</b> Workforce Investment Act
<b>IG:</b> Inspector General	
<b>LEA:</b> Local Education Agency	
<b>LEP:</b> Limited English Proficient	
<b>LRE:</b> Least Restrictive Environment	
<b>MOA:</b> Memorandum of Agreement	

## **Introduction**

The purpose of this manual is to describe the policies and procedures for grant allocation, implementation, and oversight for programs administered by the State of Georgia Career, Technical and Agricultural Division of the Georgia Department of Education. This is meant to be a guide for the local administrators to comply with state and federal requirements for the Carl D. Perkins Act of 2006 and annual state grants appropriated by the Georgia State Legislature.

## **Programmatic Aspects of the Perkins Grant**

### **Framework of the Federal Statute**

#### **Purpose**

The purpose of the 2006 Perkins Act is to develop more fully the academic, career and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs by—

- Building on the efforts of states and localities to develop challenging academic and technical standards, including preparation for high-skill, high-wage or high-demand occupations in current or emerging professions.
- Promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary and postsecondary education for participating CTE students.
- Increasing state and local flexibility in providing services and activities designed to develop, implement and improve career and technical education, including Tech Prep education.
- Conducting and disseminating national research and disseminating information on best practices that improve CTE programs, services and activities.
- Provide technical assistance that---
  - Promotes leadership, initial preparation, and professional development at the state and local level; and
  - Improves the quality of CTE teachers, faculty, administrators and counselors.
- Supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area CTE schools, local workforce investment boards, business and industry, and intermediaries.



- Providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the U.S. competitive.

### **Definitions**

***Administration***—The term ‘administration’, when used with respect to an eligible agency or eligible recipient, means activities necessary for the proper and efficient performance of the eligible recipient’s duties under this Act, including the supervision of such activities. Such term does not include curriculum development activities, personnel development, or research activities.

***Career and Technical Education***—The term ‘career and technical education’ means organized educational activities that—

- Offer a sequence of courses that—
  - Provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions;
  - Provides technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and
  - May include prerequisite courses (other than a remedial course) that meet the requirements of this subparagraph; and
- Include competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

***Career and Technical Student Organization***—The term ‘career and technical student organization’ means an organization for individuals enrolled in a career and technical education program that engages in career and technical education activities as an integral part of the instructional program.

***Career Guidance and Academic Counseling***—The term ‘career guidance and academic counseling’, means guidance and counseling that—

- provides access for students (and parents, as appropriate) to information regarding career awareness and planning with respect to an individual’s occupational and academic future; and
- provides information with respect to career options, financial aid, and postsecondary options, including baccalaureate degree programs.

***Eligible Agency***—The term ‘eligible agency’ means a State board designated or created consistent with State law as the sole State agency responsible for the administration of

career and technical education in the State or for the supervision of the administration of career and technical education in the State.

**Eligible Recipient**—the term ‘eligible recipient’, means—

- a local educational agency (including a public charter school that operates as a local educational agency), an area career and technical education school, an educational service agency or a consortium, eligible to receive assistance under section 131 of the law; or
- eligible institution or consortium of eligible institutions eligible to receive assistance under section 132 of the law.

**Local Educational Agency**—the term ‘local educational agency’ has the meaning given the term in section 9101 of the Elementary and Secondary Education Act of 1965.

**Non-Traditional Fields**—The term ‘non-traditional fields’ means occupations or fields of work, including careers in computer science, technology, and other current and emerging high skill occupations, for which individuals from one gender comprise less than 25 percent of the individuals employed in each such occupation or field of work.

**Special Populations**—The term ‘special populations’ means—

- individuals with disabilities;
- individuals from economically disadvantaged families, including foster children;
- individuals preparing for non-traditional fields;
- single parents, including single pregnant women;
- displaced homemakers; and
- individuals with limited English proficiency.

**State**—the term ‘State’, unless otherwise specified, means each of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and each outlying area.

**Support Services**—The term ‘support services’ means services related to curriculum modification, equipment modification, classroom modification, support personnel, and instructional aids and devices.

### **Respective Role of “State Eligible Agency”**

The responsibilities of an eligible agency under this title shall include—

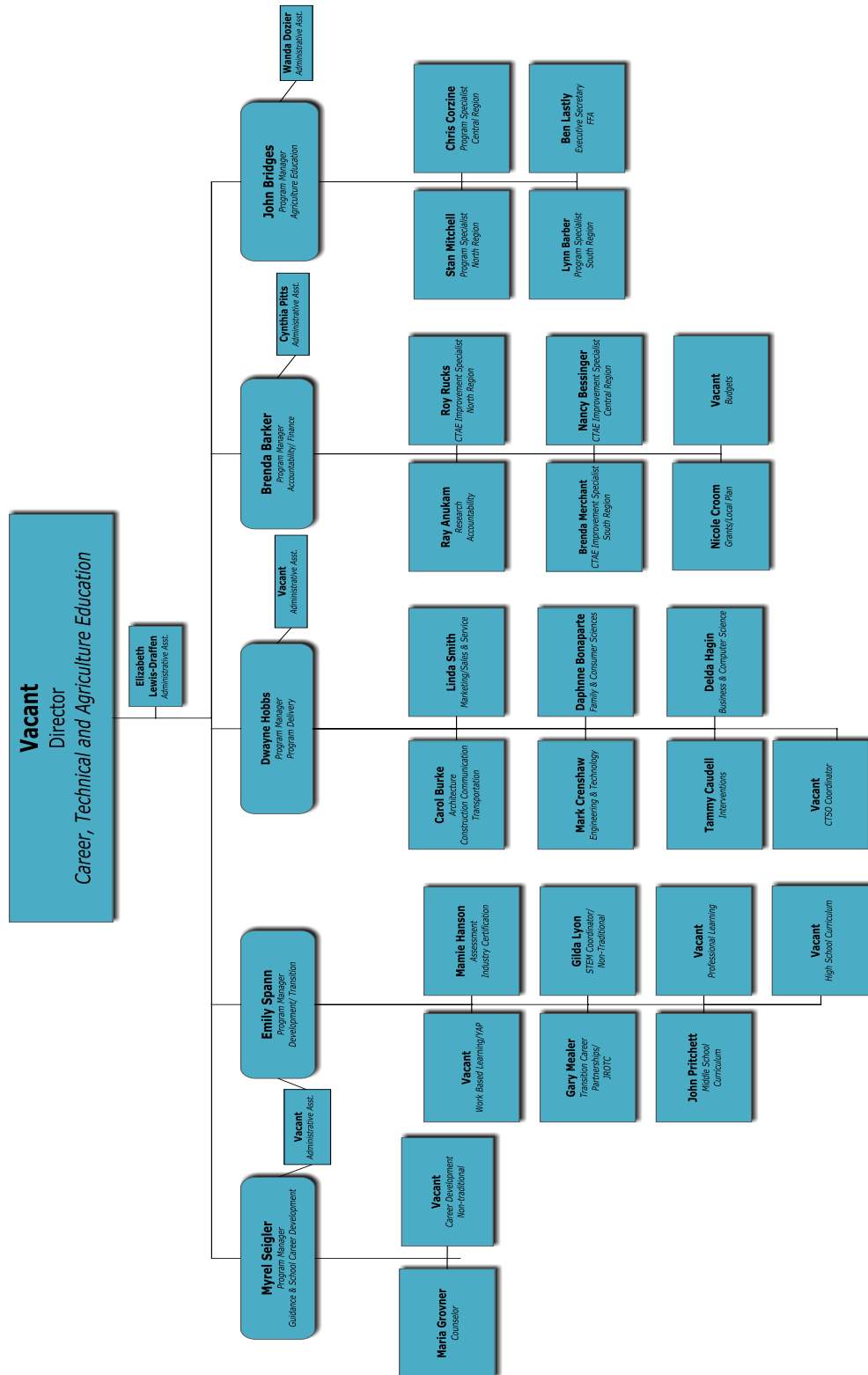
- coordination of the development, submission, and implementation of the State plan, and the evaluation of the program, services, and activities assisted under this title, including preparation for non-traditional fields;
- consultation with the Governor and appropriate agencies, groups, and individuals including parents, students, teachers, teacher and faculty preparation programs, representatives of businesses (including small businesses), labor organizations, eligible recipients, State and local officials, and local program administrators,

involved in the planning, administration, evaluation, and coordination of programs funded under this title;

- convening and meeting as an eligible agency (consistent with State law and procedure for the conduct of such meetings) at such time as the eligible agency determines necessary to carry out the eligible agency's responsibilities under this title, but not less than 4 times annually; and
- the adoption of such procedures as the eligible agency considers necessary to—
  - implement State level coordination with the activities undertaken by the state boards under section 111 of Public Law 105-220; and
  - make available to the service delivery system under section 121 of Public Law 105-220 within the State a listing of all school dropouts, postsecondary education, and adult programs assisted under this title.

# GaDOE Organizational Structure and Job Descriptions

## Career, Technical and Agriculture Education



## **Career, Technical and Agricultural Education Job Descriptions**

- **Director** – The role of the Director of the Career, Technical, and Agricultural Education is to supervise the overall operation of the CTAE Division. These duties and responsibilities include, but are not limited to: Oversees compliance with all state and federal laws, rules, regulations, and requirements; oversees the collection, review, preparation and submission of all forms and reports required by the state and federal governments; oversees the preparation, submission, administration, and control of the annual state and federal Career, Technical, and Agricultural Education division budget; prepares and administers the Annual Plan for Career and Technical Education; prepares and submits the annual CTAE report; oversees Perkins five-year program reviews of Career, Technical, and Agricultural Education programs at the local level; identifies, writes, and monitors Federal and State grants for Career and Technical Education programs; hires, evaluates, and supervises CTAE Division staff; maintains working relationships with businesses, industries, and other agencies and partners to ensure that Career, Technical, and Agricultural Education programs are teaching the appropriate knowledge and skills consistent with employment needs; works with businesses, industries and other agencies and partners in the development and implementation of career development experiences including job shadow and internship programs; promotes and assists the Career and Technical Student Organizations; manages Capital Equipment funding program; maintains professional growth and development through active involvement in state, regional and national activities; manages State CTAE advisory committee; works with and keeps communication lines open with superintendents, principals, counselors and teachers of local school districts; works with and keeps communication lines open with TCSG and USG; cooperates with the CTAE Resource Network in the review, development, and evaluation of instructional materials and professional learning workshops for Career, Technical, and Agricultural Education; works with and keeps communication lines open with GACTE; attends and participates in all State Board of Education meetings; promotes Career, Technical, and Agricultural Education in the State of Georgia and performs other duties as assigned.
- **Program Manager Accountability and Finance Unit** - General duties include, under limited supervision, manages the Accountability and Finance Unit for the Career, Technical and Agricultural Education Division. Duties include, but are not limited to, developing and implementing the Georgia State Plan for Career, Technical and Agricultural Education; oversees the state secondary level CTAE data related to leadership; monitors compliance with Federal (Perkins IV) Career and Technical legislation; provides professional development and technical assistance to local school systems; establishes benchmarks of performance measures to the GaDOE that consist of core indicators of performance, additional indicators of performances and state adjusted levels of performance.

Serves as a liaison between GaDOE and the CTAERN Network board. Additional duties include: Oversees the CTAE Annual Report; responsible for state formulas to allocate federal and state grant funds to LEAs; reviews/approves all grant applications; develops grant criteria, agreements and instructional documents annually; coordinates the annual assessment of selected school systems to determine compliance with federal OCR regulations, and reviews budget/financial reports; monitors expenditures annually; and performs various administrative duties relating to budget, policy and procedure development and record keeping.

- ***Program Manager Development and Transition Unit*** - General duties include, under limited supervision, manages the Development and Transition Unit for the Career, Technical and Agricultural Education Division. Duties include, but are not limited to, developing, implementing, and monitoring a statewide professional learning plan consistent with the GaDOE strategic plan; providing technical assistance to school district personnel to support the local school districts in the implementation of the programs included under the CTAE Development and Transition unit; End of Pathway Assessment implementation; Industry Certification Grants; CTAE and School Counselor Instructional Resource development and implementation; supporting CTAE new Career Cluster curricula; Non-Traditional program development; JROTC; and Transition Career Partnerships (such as Dual Enrollment/Dual Credit programs); and developing and providing instructional and communication resources to local school systems. Supervisory programs include budgeting allocated funds consistent with federal and state authority; planning and monitoring unit expenditures; supervising processing of obligations and expenditures for the Development and Transition Unit and reporting on activity; making effective presentations to a variety of audiences and organizations; working with GaDOE staff members to effectively and efficiently initiate and implement appropriate contracts, and initiating innovative projects that result in program improvement; and effectively supervising, motivating, and leading professional and administrative statewide staff.
- ***Program Manager Program Delivery Unit*** - General duties include the management and supervision of the activities of the program delivery team. The program manager provides leadership and directs the activities of seven of the eight (FFA is coordinated by the program manager for Agriculture) co-curricular CTSO organizations. The program manager ensures that all activities related to program implementation match the goals of the GaDOE strategic plan and state legislation and related laws. The program manager is responsible for

administering all contractual services with vendors that support program improvement, industry certification as well as grants to fiscal agents who support the CTSO operations.

- ***Program Manager Agriculture Education Unit*** - Under limited supervision, provides leadership and strategic direction for the development and improvement of the agriculture education program to local school system personnel in Georgia. Supervise and direct the implementation of the 3-component model for school-based agricultural education. Duties include leadership for the Agricultural Education Team in developing and implementing agricultural education and Georgia Department of Education (GaDOE) goals, objectives, regulations, and policies; conducting program planning and evaluation, curriculum development, and staff development activities; providing direction for the expenditure of capital outlay funds for facilities and equipment; providing support to the Georgia FFA, The Georgia FFA Alumni, the Georgia Vocational Agriculture Teachers Association, and the Georgia Young Farmers Association; coordinating the development of local improvement plans for agriculture education in Georgia; providing direction and accountability for agriculture education-related high school grant programs; assisting local school systems with the recruitment and retention of local teachers of agriculture education; serving as the GaDOE liaison to the post-secondary teacher training programs for agriculture education; and providing supervision/oversight to the agricultural education team to accomplish specified goals.
- ***Program Manager Counseling Unit*** - Under limited supervision provides technical assistance and professional learning to school district personnel to support the local school districts in the implementation of specially designed programs for school counselors and social workers. Duties include, but are not limited to, working with Georgia Department of Education (GaDOE) staff and personnel from other public agencies to maximize resources that impact the school counseling program; researching, communicating, and disseminating information to school districts related to school, counseling activities, resources, and programs; working collaboratively with the School Improvement, Curriculum, Instruction, and Assessment, Special Education, Migrant Education, Accountability, and Georgia Virtual School divisions of the GaDOE to ensure specifically-designed programs are available to all students in all programs across the state; and performing duties as assigned to support the work of the Career, Technical, and Agriculture Education division
- ***Program Specialist*** - General duties include, under limited supervision, advises and/or coordinates services to local school systems in comprehensive program planning and implementation for the Career, Technical, and Agricultural Education Division. Duties include providing technical assistance and

consultative services to local school system; designing, administering, and/or coordinating Career, Technical and Agriculture Education activities of local plan, capital equipment programs, and the five-year program review process; and serving as liaison with state and national agencies/entities to build partnerships in coordinating the development of the state plan for Career, Technical and Agricultural Education.

- **Regional Coordinators CTAE**- General duties include, under limited supervision, the CTAE Region Coordinators advise, and/or coordinate services to area leadership directors, and local school systems in comprehensive program planning and implementation of Career, Technical and Agricultural Education (CTAE). Duties include providing technical assistance and consultative services to local school systems, designing, administering, and/or coordinating CTAE activities for local plans; capital equipment programs; Office of Civil Rights (OCR) and the five-year Perkins Compliance Review Process. CTAE Region Coordinators train all new system and school-level CTAE leaders in leadership, administrative and managerial skill development while developing and implementing leadership curriculum at the local and regional level. CTAE Region Coordinators also serve as liaison with state and national agencies/entities to build partnerships in coordinating the development of the State Plan for Career, Technical and Agricultural Education.
- **Regional Coordinators Ag** - Under limited supervision provides support to school systems, teachers, and students to support the school-based Agriculture Education model in the South Region of Georgia. Duties include, but are not limited to, working with the State Agriculture Education Team to meet the goals and objectives of the Georgia Department of Education (GaDOE); providing technical system and support to LEAs in relation to the Agriculture Education grants; providing support to LEAs in Agriculture Education program delivery; providing support to Agriculture Education teachers through professional development and curriculum support; providing support to teachers and LEAs to support quality pathways within the AFNR cluster; provide accountability by annually evaluating agriculture teachers/programs to ensure that minimum standards are met as set forth in the Local Plan Agreement and developing improvement plans with teachers as needed; work with LEAs to provide assistance with adult education programs in agriculture; working with GaDOE staff and personnel to maximize resources that impact student performance; providing direction for the expenditure of capital outlay funds for facilities and equipment; assisting local school systems with the recruitment and retention of



local teachers of agriculture education; serving as the GaDOE liaison to the post-secondary teacher training programs in Georgia for agriculture education; and providing supervision/oversight to area teacher team to accomplish goals of the GaDOE.

- **Administrative Assistants** – Under general supervision, uses initiative to perform a variety of clerical, office management, secretarial and advanced secretarial duties in support of management, staff, and/or operations of the CTAE division. May serve as a personal assistant to a manager of a unit. Duties include composing, editing, proofreading, copying and distributing correspondence, reports and other materials; serving as a communications link between the CTAE Division and internal/external contacts; establishing and maintaining effective filing and record-keeping systems, and reference manuals/materials; scheduling and preparation of meeting and conferences; coordinating staff travel and lodging arrangements; monitoring and maintaining office supplies, equipment and/or facilities; developing and maintaining electronic databases; preparing invoices for payment and answering/redirecting calls in absence of staff.

#### **Who is a CTE Student for Purposes of Perkins?**

For the purpose of Perkins IV a CTE student is identified as either a concentrator or a completer.

**CTAE Participant** – is defined as a student who has earned one (1) or more credit hours in any CTAE program concentrations.

**CTAE Concentrator** – is defined as a student who has earned at least three (3) credits in a particular CTAE program area during his/her high school career.

**CTAE Completer** – is a concentrator who has successfully completed three identified courses in a pathway (a student may be assessed while enrolled in the third course).

#### **Use of Funds at State Level**

##### **State Administration**

The term ‘administration’, when used with respect to an eligible agency of eligible recipient, means activities necessary for the proper and efficient performance of the eligible agency or eligible recipient’s duties under this Act, including the supervision of such activities. Such term does not include curriculum development activities, personnel development, or research activities.

Not more than 5 percent (or \$250,000, whichever is greater) may be reserved for state administration, which may be used for developing the state plan, reviewing local plans,

monitoring and evaluating program effectiveness, assuring compliance with federal laws, and providing technical assistance.

State Administration funds must be matched from non-federal sources.

### **State Leadership**

Perkins IV Law allows up to 10 percent of the state allotment to be used to implement the required and permissive state leadership activities described in Section 124 of the law. According to the Perkins law, the following two requirements must be met:

- An amount equal to not more than 1 percent of the state allotment shall be available to serve individuals in state institutions
- Not less than \$60,000 and not more than \$150,000 of state leadership funds shall be available for services that prepare individuals for nontraditional employment.

### **Pass Through to Eligible Recipients**

“Eligible recipient” means a local educational agency, an area career and technical education school, an educational service agency, or a consortium, eligible to receive assistance under Section 131; or an eligible institution or consortium of eligible institutions eligible to receive assistance under Section 132 of the law. The definition of an “eligible recipient” specifies that public charter schools operated as local educational agencies are included in this definition. “Pass-through entity” refers to a non-Federal entity that provides a sub award to a sub recipient to carry out part of a Federal program. The Georgia Department of Education Career and Technical Division is the fiscal agent for Perkins IV funding to the state of Georgia. As grantee for these funds GaDOE is responsible for managing the day-to-day operations of grant and sub grant supported activities. Grantee must monitor grant and sub grant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

### **Reserve**

Perkins law states that an SEA may reserve not more than 10 percent for distribution to local programs in rural area, areas with high numbers or percentages of career and technical education students.

#### **Perkinsplus**

In accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006, of the minimum 85 percent of funds that must flow to the local level, up to 10% may be distributed by the state for uses described in “Local Uses of Funds.” These funds are made available to career and technical education programs in:

- rural areas;
- areas with high percentages of CTE students;
- areas with high numbers of CTE students.

Perkins*plus* utilizes the grant process to allocate funds for signature grant projects. Examples include: Assessment and Student Credentialing, Non-Traditional, Special Populations and Incentive Grants for Meeting Core Indicators.

The Georgia State Plan focuses its use of the reserve funds on otherwise eligible areas that have been negatively impacted by the changes in the state formula. Through the grant process, GaDOE allocates the reserve to fund certain special projects for LEAs which address improvement in the core indicators while redefining the size, scope and quality of “programs of study.”

#### Perkins*plus* Application Process

In February each year, the Perkins*plus* Grant application is distributed to the local CTAE Directors. Completed applications are submitted through LPlan (official email communication system for GaDOE/CTAE) by the application due date. All proposals submitted by the cutoff date are reviewed and rated by a team of grant evaluators for eligibility. All approved grant proposals are then submitted through the Consolidated Application (CA) process and signed off by the local system CTAE administrator and the local superintendent. This verifies that all federal and state program assurances have been accepted.

### **Allocation of Federal Funds**

In accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006, each eligible local school system shall submit an annual Local Plan/Application for Vocational Education. Each local school system is eligible to receive an entitlement from the Basic Grant section of the Perkins Act with 85 percent of the Grant designated for local programs with the option of a 10 percent reserve to be allocated according to a formula [Section 112 (a) (1) and Subsection (c)]. Local systems with less than a \$15,000 entitlement must form a consortium through a Regional Educational Services Agency (RESA) or with another system in order to receive the funds. The Georgia Department of Education (GaDOE) may waive the minimum grant requirements if the Department determines that the local school system is located in a rural, sparsely-populated area and can demonstrate that it is unable to enter into a consortium for purposes of providing services under this part. If a school system is located within a RESA service area in which there is no other system whose projected allocation falls below \$15,000, and if that local system, because of its limited population, has no more than one high school, then that local system may request that it be designated as located in a rural, sparsely-populated area and that a waiver of minimum grant requirements be approved.

### **Detail of Formula for Distribution of Perkins IV State Allocation**

Each spring, when Georgia receives its initial draft state allocation a “Georgia Career & Technical Education (Perkins IV) Allotment Sheet” is generated. At the present time Georgia splits the Perkins allocation 50/50 with the Technical College System of Georgia. In previous years, Georgia consolidated its Tech Prep-Title II allocation with its Basic Grant allocation. However, those funds were eliminated in FY2011. Eighty-five percent of the Basic Grant is calculated and set aside for the required allocation to local programs (LEAs).

The State Administration funds are calculated at an amount not more than 5% of the Basic Grant.

The State Leadership funds are calculated at an amount not more than 10% of the allocation as described in Section 124 for the purpose of carrying out State Leadership Activities. The following provisions are made from these funds:

- An amount equal to not more than 1 percent of the amount allotted to the State under Section 111 is set aside for State Institutions which includes Georgia’s Correctional Institutions and State Schools for the Blind and Hearing Impaired.
- Georgia also sets aside from these funds an amount not less than \$60,000 and not more than \$150,000 for activities to prepare individuals for non-traditional fields of study.

### **Detail of Formula for Distribution of Perkins IV to LEAs**

The Georgia State allocation is distributed based on a 50/50 split with the Technical College System of Georgia.

Georgia distributes Perkins IV funds to the LEAs according to the guidance provided in Section 112(a) (1) of the law. According to the federal act and the approved Georgia State Plan for Career and Technical Education the following formula is used for the Secondary Education allocation:

- 85% Local Funds (Section 112 and Section 131 Secondary School Programs) – 85 percent of the Basic Grant funds are allocated to local eligible recipients as follows:
  - 75% Distribution – 75 percent of the above must be allocated as follows:
    - **Thirty percent** is allocated to LEAs in proportion to the number of individuals aged 5 through 17, inclusive, who reside in the school district served by the LEA for the preceding fiscal year. Data must be collected to generate this calculation. Georgia utilizes data provided

by the Secretary of the Census SAIPE (Small Area Income & Poverty Estimates) for the purpose of determining eligibility under Title I and student enrollment data collected by the National Center for Education Statistics (NCES) through the Common Core of Data Survey System.

- **Seventy percent** of Georgia’s allocation is distributed to local education agencies in proportion to the number of individuals aged 5 to 17, inclusive, who reside in the school district served by the local education agency and are from families below the poverty level for the preceding year compared to the total number of such individuals who reside in the school district served by all the LEA in the State for such preceding fiscal year. This poverty data is collected through SAIPE and applied to the LEAs enrollment figures collected through NCES.
  
- 10% Reserve Option: Georgia elects to implement the Reserve Option [Section 112] in its funding formula to LEAs. Of the minimum 85 percent of funds that must flow to the local level, up to 10 percent (or 8.5 percent of the total state allotment), is distributed to local eligible recipients in an alternative manner for uses described in section 135 (local uses of funds). These funds are made available to career and technical education programs in rural areas, areas with high percentages of CTE students and areas with high numbers of CTE students.

### **Perkins IV Basic Grant Application Process**

The “Vocational 85% Program Improvement Grant” is completed and submitted through the Consolidated Application (CA) process and signed off by the local system CTAE administrator and the local superintendent. All proposals submitted by the cutoff date (usually May 15) are reviewed to determine eligibility. Each district school superintendent is required to sign off on the plan. This signifies that all federal and state program assurances have been accepted.

PLEASE NOTE: All grants managed by CTAE have several levels of approval before official state board action. After state board action the Consolidated Application process of verification continues before final approval. No grant applications will be approved until all steps are completed through the Consolidated Application and signed off by the superintendent.

## Accountability Requirements

### Core Indicators of Performance

Perkins IV established and supports a state and local performance accountability system designed to assess the effectiveness of the state and local funding recipients in achieving progress in CTE. The local component of this system was added to the 2006 Act.

The state-developed performance measures must consist of core indicators, any additional indicators that the state determines, and the “state adjusted level of performance (also known as State Target)” for the indicators. They must be developed with input from local recipients.

Core indicators of performance must be defined for secondary CTE students in the state plan. These indicators must be valid and reliable, and at a minimum, must include the following:

- Student attainment of challenging academic content standards and student academic achievement standards, as adopted by a state under the Elementary and Secondary Education Act (ESEA), and measured by the state determined proficient levels on the academic assessments under ESEA.
- Student attainment of career and technical skill proficient, including student achievement on technical assessments that are aligned with industry-recognized standards if available and appropriate.
- Student rates of attainment of each of the following:
  - A secondary school diploma
  - A GED credential, or other state-recognized equivalent (including alternative standards for individuals with disabilities)
  - A proficiency credential, certificate, or degree in conjunction with a secondary school diploma (if offered by the state)
- Student graduation rates as described in the ESEA.
- Student placement in postsecondary education or advanced training, in military service, or in employment.
- Student participation in and completion of CTE programs that lead to nontraditional fields.



<b>Georgia Career, Technical, and Agricultural Education (CTAE) Core Indicators of Performance</b>	
<p><b>CTAE Participant</b> – A participant is a student who earned one (1) or more credit hours in any of the CTAE program concentrations</p> <p><b>CTAE Concentrator</b> - A concentrator is defined as a student who has earned three (3) or more credits in a particular CTAE program area during his/her high school career. Student Record data will be utilized.</p> <p><b>CTAE Pathway Completer</b> - A pathway completer is a concentrator who has successfully completed three identified courses in a pathway (a student may be assessed while enrolled in the third course).</p>	
Core Indicator	Core Indicator Definition
151 Academic Attainment in Reading/Language Arts	<p><b>Numerator:</b> Number of graduates who were CTAE concentrators and have met the proficient or advanced level on the American Literature End of Course Test (EOCT).</p> <p><b>Denominator:</b> Number of CTAE concentrators who took American Literature End of Course Test (EOCT) based on the scores that were included in the State's computation of College and Career Ready Performance Index (CCRP).</p>
152 Academic Attainment in Mathematics	<p><b>Numerator:</b> Number of graduates who were CTAE concentrators and have met the proficient or advanced level on the Mathematics II End of Course Test (EOCT).</p> <p><b>Denominator:</b> Number of CTAE concentrators who took Mathematics II End of Course Test (EOCT) based on the scores that were included in the State's computation of College and Career Ready Performance Index (CCRP).</p>
251 Technical Skill Attainment	<p><b>Numerator:</b> Number of CTAE pathway completers in 12th grade who passed technical skill assessments that are aligned with industry-recognized standards in the reporting year.</p> <p><b>Denominator:</b> Number of CTAE pathway completers in 12th grade who took the assessments in the reporting year.</p>
351 Secondary School Diploma	<p><b>Numerator:</b> Number of CTAE concentrators who earned a regular secondary school diploma in the reporting year.</p> <p><b>Denominator:</b> Number of CTAE concentrators who left secondary education in the reporting year.</p>
451 Student Graduation Rates	<p><b>Numerator:</b> Number of CTAE concentrators who are cohort members and who earned a regular diploma.</p> <p><b>Denominator:</b> Number of CTAE concentrators who are cohort members.</p>
551 Secondary Placement	<p><b>Numerator:</b> Number of CTAE concentrators who left secondary education and were placed in the state of Georgia's public post secondary education system, advanced training, in the military service or employment in the second quarter following the program year in which they left secondary education.</p> <p><b>Denominator:</b> Number of CTAE concentrators who left secondary education in the reporting year.</p>
651 Nontraditional Participation	<p><b>Numerator:</b> Number of CTAE participants from underrepresented gender groups who participated in the identified programs that lead to employment in non-traditional fields in the reporting year.</p> <p><b>Denominator:</b> Number of CTAE participants who participated in a program that leads to employment in non-traditional fields in the reporting year.</p>
652 Nontraditional Completion	<p><b>Numerator:</b> Number of CTAE concentrators from underrepresented gender groups who completed identified programs that lead to employment in the non-traditional fields in the reporting year.</p> <p><b>Denominator:</b> Number of CTAE concentrators who completed an identified program that leads to employment in non-traditional fields in the reporting year.</p>

### **State Levels of Performance**

In general, each eligible agency, with input from eligible recipients, shall establish in the State plan levels of performance for each of the core indicators of performance for career and technical education activities authorized under this title. The levels of performance established shall at a minimum:

- be expressed in a percentage or numerical form, so as to be objective, quantifiable, and measureable; and
- require the State to continually make progress toward improving the performance of career and technical education students.

The Secretary of OCTAE and each eligible agency shall reach agreement on the levels of performance for each of the core indicators of performance for the first two program years covered by the State plan. Prior to the third and fifth program years covered by the State plan, the Secretary and each eligible agency shall reach agreement on the State adjusted levels of performance (target) for each of the core indicators of performance for the corresponding subsequent program years covered by the State plan.

### **Local Levels of Performance**

In general, each eligible recipient shall agree to accept the State adjusted levels of performance established in the State plan as local adjusted levels of performance (target), or negotiate with the State to reach agreement on new local adjusted levels of performance for each of the core indicator of performance.

### **Improvement Plans**

If a state fails to meet at least 90 percent of an agreed upon state adjusted level of performance for any of the core indicators, the state shall develop and implement a program improvement plan in consultation with various groups (with special consideration to performance gaps between subgroups) during the first program year succeeding the program year for which the state failed to meet the performance level. After providing notice and opportunity for a hearing, the Secretary may withhold all or a portion of the state's administrative and leadership funds if:

- The state fails to implement an improvement plan.
- The state fails to make any improvement in meeting performance levels within the first program year of implementation of the improvement plan.
- The state fails to meet at least 90 percent of an agreed upon state adjusted level of performance for three consecutive years.

The Secretary shall use withheld funds to provide the state with technical assistance, to assist in the development of an approved state improvement plan, or for other improvement activities consistent with Perkins requirements.

If a local recipient fails to meet at least 90 percent of an agreed upon local adjusted level of performance for any of the core indicators, the local recipient shall develop and



implement a program improvement plan in consultation with various groups (with special consideration to performance gaps between subgroups) during the first program year succeeding the program year for which the LEA failed to meet the performance level.

The state will work with the local recipient to implement improvement activities. After providing notice and opportunity for a hearing, the state may withhold all or a portion of the local recipient's funding if:

- The recipient fails to implement an improvement plan.
- The recipient fails to make any improvement in meeting performance levels within the first program year of implementation of the improvement plan.
- The recipient fails to meet at least 90 percent of an agreed upon system adjusted level of performance for three consecutive years.

Sanctions may be waived due to exceptional or uncontrollable circumstances, or based on the impact of the small size of CTE programs offered by the local recipient.

The state shall use withheld funds to provide alternative services and activities to students within the area served by the local recipient in order to meet the purposes of the Act.

All improvement plans status reports are due quarterly (March 31, June 30, September 30 and December 31).

### **Consolidated Annual Report**

The Consolidated Annual Report (CAR) is the U.S. Department of Education's Consolidated Annual Performance, Accountability, and Financial Status Reporting instrument for the State grant and Tech-Prep grant programs authorized by the Carl D. Perkins Vocational and Technical Education Act of 1998. It includes all programs reporting as well as Annual Performance Reporting requirements for program years 2006-2007 through 2013-2014. It addresses the progress the State is making in implementing its State plan. This single reporting instrument incorporates (1) the accountability reporting requirements under Section 113 of Perkins IV, and (2) the reporting requirements under the Education Department General Administrative Regulations.

The reporting instrument:

- Promotes coordinated data collection by including, in a single instrument, all of the annual information that the Department needs for this program; and
- Reduces the burden on eligible agencies by consolidating formerly separate reporting instruments into a single document; streamlining reporting requests for more efficient program administration; and eliminating duplication and unnecessary requests for information.

This report may be submitted electronically. However, a signed cover sheet must be submitted in hard copy by mail. The report is due December 31 of each year.

Department of Education regulations require that annual performance and financial status reports be submitted by the 90<sup>th</sup> day following the grant year (34 CFR §80.40(b) (1), §80.41(b) (4)).

Report submission will have one interim Financial Status Report (FSR) for Perkins IV for the current reporting program year and one final FSR for the previously reported program year.

### **Financial Status Report**

The Financial Status Report (FSR) is an annual report submitted by the State to report the administering of federal funds under Perkins IV. Funds are available for the State obligation for a 15-month period from July in the fiscal year for which the funds were appropriated through September 30 of the following fiscal year (referred to as the “funding period”). Any unobligated Perkins IV funds (referred to as “carryover funds”) are then covered by the so-called “Tydings Amendment,” which gives States an additional 12 months to obligate those funds. As a result, the State has up to 27 months to obligate funds awarded in any fiscal year. A State cannot make additional obligations against the grant award after the end of the Tydings period. A State has three months following the 27-month period in which to liquidate its obligations.

A State must complete two separate forms to meet the requirement for the submission of annual financial status reports (FSRs) to the Department: an interim FSR and a final FSR. The interim report cover the first 15-month period for which the grant was awarded, while the final report covers the entire 27-month period for which the grant was awarded. A State must liquidate all existing obligations at the time it files its final FSR.

Report submission will have one interim FSR for Perkins IV for the current reporting program year and one final FSR for the previously reported program year.

## **Use of Funds at the Local Level**

### **Administration**

Each local recipient receiving funds under Perkins may not use more than five percent for administrative purposes. This balance of the funds must be used to improve CTE programs as described below.

## Program Activities

### Required Uses of Funds

1. Strengthen the academic and career and technical skills of students participating in CTE programs through the integration of academics with CTE programs.
2. Link CTE at the secondary level and the postsecondary level, including by offering the relevant elements of not less than one program of study.
3. Provide students with strong experienced in and understanding of all aspects of an industry which may include work-based learning experiences.
4. Develop, improve, or expand the use of technology, providing students with the skills needed to enter technology filed, and encouraging schools to collaborate with technology industries to offer internships and mentoring programs.
5. Provide in-service and pre-service professional development programs to teacher, faculty, administrators, and career guidance and academic counselors who are involved in integrated CTE programs, on topics including effective integration of academics and CTE, effective teaching skills based on research, effective practices to improve parental and community involvement, effective use of scientifically based research and data to improve instruction. Professional development should also ensure that teachers and personnel stay current with all aspects of an industry; involve internship programs that provide relevant business experience; and train teachers in the effective use and application of technology.
6. Develop and implement evaluations of the CTE programs carried out with Perkins funds, including an assessment of how the needs of special populations are being met.
7. Initiate, improve, expand and modernize quality CTE programs, including relevant technology.
8. Provide services and activities that are of sufficient size, scope and quality to be effective.
9. Provide activities to prepare special populations, including single parents and displace homemakers who are enrolled in CTE programs,

for high-skill, high-wage or high-demand occupations that will lead to self-sufficiency.

#### Permissible Uses of Funds

1. Involving parents, business and labor organizations, in the design, implementation and evaluation of CTE programs.
2. Providing career guidance and academic counseling, which may include information described in Section 118, for students participating in CTE programs that improves graduation rates and provides information on postsecondary and career options, and provides assistance for postsecondary students and adults.
3. Local education and business partnerships, including for work-related experiences for students, adjunct faculty arrangements for qualified industry professionals and industry experience for teachers and faculty.
4. Providing programs for special populations.
5. Assisting career and technical student organizations.
6. Mentoring and supportive services.
7. Leasing, purchasing, upgrading or adapting equipment, including instructional aids and publications (including support for library resources) designed to strengthen and support academic and technical skill achievement.
8. Teacher preparation programs that address the integration of academic and CTE and that assist individuals who are interested in becoming CTE teachers and faculty, including individuals with experience in business and industry.
9. Developing and expanding postsecondary program offerings at times and in formats that are accessible for all students, including through the use of distance learning.
10. Developing initiatives that facilitate the transition of sub baccalaureate career and technical education students into baccalaureate degree programs, including articulation agreements; dual enrollment programs, academic and financial aid counseling and other initiatives to overcome barrier sand encourage enrollment and completion.

11. Providing activities to support entrepreneurship education and training.
12. Improving or developing new CTE courses, including the development of programs of study for consideration by the state and courses that prepare individuals academically and technically for high-skill, high-wage, or high-demand occupations and dual or concurrent enrollment opportunities.
13. Developing and supporting small, personalized career-themed learning communities.
14. Providing support for family and consumer sciences programs.
15. Providing CTE programs for adults and school dropouts to complete secondary education or upgrade technical skills.
16. Providing assistance to individuals who have participated in services and activities under this Act in continuing their education or training or finding an appropriate job.
17. Supporting training and activities (such as mentoring and outreach) in nontraditional fields.
18. Providing support for training programs in automotive technologies.
19. Pooling a portion of such funds with a portion of funds available to other recipients for innovative initiatives.
20. Supporting other CTE activities consistent with the purpose of the Act.

## **Local Application Plans**

### **Local Application**

Each local secondary eligible recipient needs to submit a local plan in order to qualify to receive Perkins and other state grant funds. The plan must correspond to the time period covered by the state plan, which in Georgia is a transition plan followed by a five-year plan.

Georgia opens the Consolidated Application in early April for LEAs to develop their local plan and complete grant applications. There are two components to the Consolidated

Application: the Data side and the Budget side. This first component, the Data side, includes the application for funding along with required assurances. The deadline sign-off submittal for these grants is 5:00 p.m. on May 15<sup>th</sup>. Submitted grant applications are taken to the next scheduled Georgia State Board of Education meeting for approval. After state board approval, an email is sent to the LEAs through LPlan indicating grants approved with funding amounts (award letter). The second component, the Budget side, is completed and submitted for review after the grant is awarded by the SBOE and prior to the September 30<sup>th</sup> budgeting deadline. Grant budgets which are submitted in an approvable form are then made available for LEA “draw down.”

Grant budgets may be amended through the June deadline of the fiscal year. All funds must be encumbered by June 30<sup>th</sup>. Grant closeout reports should be submitted with a status of “closed” by July 31<sup>st</sup>.

Any LEA failing to meet the May 15<sup>th</sup> deadline for submission of grant applications may not qualify for funding. Any extenuating circumstances preventing the system from signing off by the required deadline must be addressed in a letter from the superintendent to the CTAE State Director.

Any LEA failing to meet the July 31<sup>st</sup> deadline for submission of a grant completion report with a “closed” status will result in grant funds being frozen until the matter is resolved.

Any LEA failing to meet the September 30<sup>th</sup> deadline for submission of grant budgets may not qualify for funding. Any extenuating circumstances preventing the system from signing off by the required deadline must be addressed in a letter from the superintendent to the CTAE State Director.

### **Program Improvement Grant**

#### **Broad Budget Guidelines**

The funds allocated by the Perkins IV-Program Improvement Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the Carl D. Perkins Career and Technical Education Act of 2006. These limited funds must be targeted for new or improved activities. The Career, Technical, and Agricultural Education Division will complete the Perkins formula calculations and provide the available grant amount for each system.

The following caps have been placed on the Program Improvement Award:

- The total of *Administrative Cost* which is budgeted in either function code 2230, 2300 or 2400, object codes 100-800, must be 5% or less of the Program Improvement award.

### Allowable Budget Codes

Function Codes: For the Perkins IV-Program Improvement Grant, only the following function codes are allowable:

#### Function Code 1000-Instruction

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

#### Function Code 2210- Pupil Service (Improvement of Pupil Services)

Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

#### Function Code 2230- Federal Grant Administration

Activities concerned with the demands of Federal Programs grant management.

**Only administrative expenses incurred by the CTAE Director should be budgeted under this function code.**

#### Function Code 2300- General Administration at the District Level

Activities concerned with establishing and administering policy for operating the LUA (Local Unit of Administration). These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility. **Only the cost of Single Audit Fees and Federal Indirect Costs should be budgeted under this function code.**

### Function Code 2400- School Administration

Activities concerned with overall CTAE administrative responsibility for school operations.

**Note:** Please refer to the *Guidelines for Use of Perkins IV Funds* and *The Budget Guidance for Expending CTAE Grant Funds* for further clarification on Perkins expenditures. A clear and detailed description must be provided for each budget entry made on the budget tab of each grant. The product(s) or service(s) that will be purchased must be clearly identified along with the CTAE program(s) that will be served.

### **Local Application Review Process and Timeline**

The Local Application Review Process is conducted at multiple levels:

- Face-to-face technical assistance workshops provided on a regional basis in the late spring annually (see Appendix A)
- Ongoing technical assistance is provided during this process by Regional Coordinators and other GaDOE CTAE state staff
- After the May 15<sup>th</sup> deadline, GaDOE state staff meet to review and recommend approval of grant applications to the Georgia SBOE
- Prior to the September 30<sup>th</sup> budget deadline, face-to-face technical assistance is provided for any system director needing assistance in completing the budget detail
- Submitted budgets are reviewed for approval by a member of the GaDOE Accountability Team
- Once budgets are approved by the Accountability Team, the budget is submitted to Grants Accounting for final approval

### **State Requirement**

Georgia complies with two additional state requirements for the funding allocations of Perkins funds:

- Up to 1 percent of the allotment is used for serving individuals in state institutions, such as correctional facilities or institutions serving individuals with disabilities
- Preparing individuals for nontraditional fields-- at least \$60,000 and no more than \$150,000 of state leadership funds are used for services that prepare individuals for nontraditional fields.



### **Technical Assistance Provided**

During the month of April, technical assistance is provided on the Local Plan throughout the state of Georgia. The Region Coordinators conduct at least four technical assistance workshops in the North, Central and South regions. A minimum of twelve technical assistance workshops are available to CTAE administrators.

### **Budget Revision and Amendment Review Process**

If a member of the Accountability Review Team determines that the budget needs revising, an email is generated through the Consolidated Application alerting the system that a revision is required. The budget audit trail within the Consolidated Application outlines the detail of the revision needed. Once the revision is completed, the LEA Coordinator and Superintendent must sign off. The budget is again reviewed by the Accountability Team, if approved, it moves on to Grants Accounting. If not approved, the process repeats again.

Should the LEA determine that changes need to be made to the approved budget, an amendment may be created. Once the amendment is created it must go through the approval process stated above.

## **Programmatic Fiscal Requirements**

### **Supplement Not Supplant**

Perkins funds shall supplement, and not supplant, non-federal funds expended for career and technical education. This includes funds disbursed at the SEA level and at the LEA level. Evidence of Perkins funds and the matching non-federal funds are collected in the Consolidated Application annually.

### **Maintenance of Effort**

No payments may be made under the Perkins Act for Career and Technical Education programs to a state unless its non-federal expenditures for Career and Technical Education during the fiscal or program year prior to the grant year were equal to or greater than its non-federal expenditures during the second year prior to the grant year. Maintenance of effort is calculated on a total expenditure basis.

In any fiscal year in which appropriations for the Act are less than appropriations made during the preceding fiscal year, the required maintenance of effort for a state shall be reduced by the same percentage by which appropriations were reduced.

The Secretary of OCTAE may waive the requirement for up to 5 percent of expenditures for one year if the reduction in expenditures was due to “exceptional or uncontrollable circumstances.”

### **Maintenance of Effort Process**

Perkins statute requires that the local eligible agencies must be able to demonstrate that they spent the same amount in state/local funds on CTAE programs as they received in Perkins funds each year. The computation must only include Direct Instructional Operations Costs which are consumable materials, instructional materials, travel, and equipment purchase/replacement.

The Local Maintenance of Effort Form is completed annually as part of the grant application process in the Consolidated Application. This provides a best estimate of an LEA’s local fund expenditures. The Local Maintenance of Effort Tab indicates the approved budget amounts. The QBE/FTE Comparison Expenditure Report is completed at the close out of the fiscal year recording actual expenditures and uploaded to the next fiscal year’s Consolidated Application.

### **Matching - Administrative 5%**

Perkins eligible agencies, for each fiscal year for which the agency budgets funds for administrative costs (5%), the agency shall provide, from non-Federal sources, an amount that is not less than the amount provided by the eligible agency from Federal sources for such costs for the current fiscal year.

The only exception to this rule is if the amount made available from Federal sources for the administration of programs under this Act for a fiscal year (referred to in this section as the ‘determination year’) is less than the amount made available from Federal sources for the administration of programs under this Act for the preceding fiscal year, then the amount the eligible agency is required to provide from non-Federal sources for costs the eligible agency incurs for the administration of programs under this Act for the determination year shall bear the same ratio to the amount the eligible agency provided from non-Federal sources for such costs for the administration of programs under this Act for the determination year bears to the amount made available from Federal sources for the administration of programs under this Act for the preceding year.

### **Hold Harmless**

The Perkins Act of 1998 contains a hold harmless provision, which is included in the Perkins Act of 2006, ensures a state receives an allotment that is at least as much as the allotment that the state received under Part A of Title I (the Basic State Grant) of the 1990 Perkins Act for Fiscal Year 1998. However, if total appropriations are reduced,

thereby prohibiting each state from receiving such an amount, the payments to states will be reduced proportionately (referred to in the text of the law as “ratably” reduced).

## **Monitoring and Internal Audit**

### **System Level Monitoring**

All CTAE programs funded under the Carl D. Perkins Vocational and Technology Education Amendment of 1998 Public Law 105-332 shall be monitored at least once every five years for the purpose of compliance, program improvement and financial review.

### **Selection of Recipients to be Monitored**

An LEA to be monitored will be determined by using both its risk assessment rating from the CTAE Accountability & Finance Unit and the GADOE Office of Financial Review Division (CTAE Unit: two-thirds of the total score; Financial Review: one-third of the total score).

### **Monitoring of Eligible Recipients**

The monitoring teams are led by each of the three region coordinators serving as system chairpersons. GaDOE staff serves as school chairpersons on each team. Other monitoring team members are made up of peer system directors, supervisors and/or CTAE teachers. Each team will have an inventory verification team member.

### **Notification of On-Site Monitoring Visit**

An official letter of notification of the on-site monitoring visit is sent to each selected system superintendent by the State CTAE Director. A spring technical assistance meeting is conducted by the Accountability and Finance Unit to disseminate the self-study assessment, required monitoring documents and to review the monitoring process and procedures. All inventory purchased through State or Federal funds will be verified.

### **During the Monitoring Visit**

During the visit the region coordinator serves as system chairperson, reviews the system level self-study and documentation, while the school level chairperson and team members review the CTAE program self-studies, visits CTAE labs, and interviews CTAE teachers, counselors and work-based learning staff. The inventory team member will be responsible verifying accuracy of inventory records.

### **Exit Conference**

A brief exit report is conducted by team and shared with the local administration, CTAE director and staff where commendations and major recommendations are presented.

### **Reports and Corrective Action Plans**

Final written reports are sent to the system superintendent within six weeks of the monitoring visit outlining commendations, findings and recommendations. Findings must be addressed by the LEA through a five-year improvement plan which is uploaded annually to the Consolidated Application.

### **Follow-Up on Findings and Corrective Action Plans**

The five-year improvement plan must be reviewed and updated annually to the Consolidated Application.

### **High Risk Monitoring**

The State educational agency (SEA) has the responsibility to monitor high risk local educational agencies (LEAs). The Georgia Department of Education (Department) defines high risk as:

- LEAs showing evidence of serious or chronic compliance/performance problems.
- LEAs with financial audit findings.
- LEAs with complaints from parents and other stakeholders about fraudulent use of funds.

In addition, other elements may cause an LEA to be determined as high risk:

- LEAs failure to meet required deadline.
- LEAs having new personnel not familiar with program requirements.
- LEAs having directors not attending (GaDOE CTAE) training sessions.
- Other items as listed on the *Monitoring and Risk Assessment Checklist*. (Appendix F)

Thus, a high risk assessment does not necessarily mean an LEA is not meeting the requirements of the program, federal regulations, or administrative procedures. It does mean that an LEA may be at a higher risk of having program elements that could lend themselves to causing an LEA not to perform the activities associated with the federal rules, regulations, and administrative procedures in a manner that keeps the LEA in compliance.

The CTAE Accountability and Finance Unit conduct a risk assessment of the following Perkins IV areas:

- Monitoring and Risk Assessment Checklist
- Core Indicators of Performance Data
- Financial Reviews Status

## **Fiscal Grant Management and Compliance with Unified Grant Guidance (UGG)**

### **Financial Management System**

#### **UGG Requirements**

The non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award. The factors effecting allowability of costs are outlined in UGG (Unified Grant Guidance). The general principles in UGG (Unified Grant Guidance) state that for costs to be allowable they must be:

- **Reasonable and necessary** (meaning that, for example, sound business practices were followed, and purchases were comparable to market prices);
  - A cost is reasonable if, in its nature and the amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost from UGG (Unified Grant Guidance).

#### ***200.404.***

- **Allocable to the federal award** (meaning that the federal grant program, in this case Perkins, derived a benefit in proportion to the funds charged to the program – for example if 50% of an instructor’s salary is paid with Perkins funds, then the instructor must spend at least 50% of his or her time on Perkins program activities);
- **Legal under state and local law;**
- **Are properly documented** (and accounted for on a consistent basis with generally accepted accounting principles);
- **Consistent with the provisions of the grant program;** and
- **Not used for cost-sharing or matching any other grants agreement.**

### **Overview of GaDOE Financial Management/Accounting System**

The mission of Accounting Services is to provide excellent service and performance, including training, and accurate, reliable financial information to all of our customers.

The Accounting Services division performs the following services:

*Disbursements* - Processes contract and vendor payments for the Georgia Department of Education (GaDOE) and state schools.

*Cash Management* - Deposits cash and records accounts receivables and for the collection of receivables for state, federal and other funds.

*School Nutrition Accounting* - Processes financial and claims data for the operation of the School Meals Program and complies with USDA regulations for these programs.

*Payroll and Travel* - Records payroll expenses on the General Ledger, disburses payroll to employees, files various reports for deductions, processes and disburses payment for employee travel in compliance with state travel regulations.

*Grants Accounting* - Provides payment of both federal and state resources to local school systems and other entities as appropriate.

### **GaDOE Budget**

*Budget Services* -The mission of the Budget Services division is to provide high-quality, service-oriented, policy-driven support for Georgia students and to parents, educators and other constituents in a timely fashion in the areas of QBE and grant allocations.

Budget Services develops the Department's annual budget requests and tracks the status of the budget request through the legislative cycle. When funds are appropriated they prepare the Annual Operating Budget for use in the Department as well as Local School system allotments for the appropriate time period.

The Budget Services division works with Georgia Department of Education staff by providing training and technical assistance to assist with budgeting and planning for expenditures. Budget Services prepares allocations for funding of the Quality Basic Education Formula based on data collected from local school systems regarding student and staffing, as well for many of the state funded grant programs.

### **Recipient's Budget**

The LEA's budget is inserted into the respective grant after approval by the State Board of Education, typically during the month of June. All LEAs are eligible to complete the budget side of the consolidated application after July 1<sup>st</sup> of the SBOE approval. LEAs have until September 30<sup>th</sup> of the fiscal year to complete their original budget for each grant and submit to the consolidated application, with both the coordinator's and superintendent's sign-off. This sign-off assurance guarantees GaDOE that the LEA understands and agrees to follow all the guidelines and assurances related to their grant allocations.

Failure to sign-off on budgets by the September 30<sup>th</sup> deadline will result in the superintendent writing the CTAE Director as to extenuating circumstances to be considered for not completing the sign off procedure, or result in the forfeiture of funds.

All budgets submitted by their deadline are reviewed by a member of the Accountability Team and either approved or revision requested to bring the budget into compliance with grant guidelines. After budgets are approved, LEAs can begin to spend their allocations and request reimbursement from GAORS (Grants Accounting Online Reporting System).

All funds are to be encumbered by June 30<sup>th</sup> of the fiscal year and completion reports are due by the following July 31<sup>st</sup>.

**Budget Revisions**

LEAs may amend budgets up through June 6<sup>th</sup> of the current fiscal year. All budget amendments must be signed off and approved by an accountability team member in the same manner as the original budget.

**Basic Cost Principles**

**Allowable Costs - Georgia’s Examples of Allowable & Non Allowable Expenses**

<p><b>Equipment:</b> <i>“an article of nonexpendable, tangible personal property having a useful life of more than one year.” Equipment must be “allowable” and used to Improve Students’ Performance.</i></p>	<p><b>Allowable Expenses</b></p> <ul style="list-style-type: none"> <li>• Equipment that will be used by students enrolled in CTAE Programs.             <ul style="list-style-type: none"> <li>◦ Equipment must be purchased early enough in the school year to enable an increase in student performance during the fiscal year purchased.</li> </ul> </li> <li>• Equipment that will be utilized in instructing students in CTAE Programs.             <ul style="list-style-type: none"> <li>◦ LEAs may lease, purchase, and upgrade equipment (including instructional aides).</li> <li>◦ LEAs may pay the cost to maintain equipment purchased with Perkins IV funds as long as the expenditures adhere to the budget guidance.</li> <li>◦ The local school district must inventory any equipment purchased with Perkins IV funds.                 <ul style="list-style-type: none"> <li>▪ Inventory documentations should be kept on file and made available upon request. Inventory documentation must follow the federal guidelines posted on the GaDOE CTAE website online form.</li> <li>▪ Equipment must be removed from the inventory records if the program is no longer active; proper disposal guidelines must be followed.</li> </ul> </li> </ul> </li> </ul>
<p><b>Academic Integration</b></p>	<p><b>Allowable Expense</b></p> <ul style="list-style-type: none"> <li>• Expenses directly related to academic integration tied to Perkins Core Indicators (i.e., Math in CTAE).</li> </ul>



<b>Supplies</b>	<p><b>Allowable Expense</b></p> <ul style="list-style-type: none"> <li>• Costs incurred for materials, supplies and fabricated parts necessary to carry out a CTAE course activity.</li> <li>• Computers and computing devices</li> </ul> <p><b>Non Allowable Expense</b></p> <ul style="list-style-type: none"> <li>• Consumable supplies to be made into products to be sold or to be used personally by students, teachers, or other persons.</li> </ul>
<b>Technical Skill Attainment</b>	<p><b>Allowable Expense</b></p> <ul style="list-style-type: none"> <li>• The cost of tests associated with the End of Pathway assessments. Local funds may also be used to support this activity.</li> </ul>
<b>Education and Business Partnerships &amp; Collaborations</b>	<p><b>Allowable Expenses</b></p> <ul style="list-style-type: none"> <li>• The cost associated with: <ul style="list-style-type: none"> <li>◦ Involving parents, businesses, and labor organizations as appropriate (all grantees are required to have an active advisory committee; these committees may be shared between programs).</li> <li>◦ For local education and business partnerships;</li> <li>◦ Providing summer internships for teachers/counselors/administration (participants may not receive a stipend, if under contract). PAR required</li> </ul> </li> </ul>
<b>Career and Technical Student Organizations (CTSO).</b> <i>Each program is expected to have student leadership identified and to assist career and technical student organizations in leadership activities.</i>	<p><b>Allowable Expenses</b></p> <ul style="list-style-type: none"> <li>• Advisor travel to conferences, competitions, leadership activities.</li> <li>• Support of student CTSO organization instruction that is an integral part of the CTAE Program of Study.</li> <li>• Instructional supplies, materials, and equipment needed to support a student organization as an integral part of the CTAE Program.</li> <li>• Purchase of uniforms to be used by</li> </ul>

	<p>students in CTSOs; must remain the property of the CTAE program.</p> <p><b>Non Allowable Expenses</b></p> <ul style="list-style-type: none"> <li>• Lodging, food, conveying or furnishing transportation to conventions and other gatherings of CTSO students.</li> <li>• Purchase of supplies, uniforms, and other effects for personal ownership or usage.</li> <li>• Cost of non-instructional activities such as athletic, social or recreational events.</li> <li>• Printing and disseminating of non-instructional materials.</li> <li>• Purchase of awards for recognition of students, advisors or other individuals.</li> <li>• Student dues and registration fees.</li> </ul>
<p><b>Teacher Travel to National/State Conferences that meets the requirements of Section 135(b) (5) (A).</b></p>	<p><b>Allowable Expense</b></p> <ul style="list-style-type: none"> <li>• Travel to national and state professional development conferences (ex. National Business Educator’s Association); <i>the documentation must denote that it meets the Perkins IV requirements for Professional Development. Conference attendees are responsible to share information with other staff to make improvements to curriculum in an effort to improve overall program quality.</i></li> </ul>

<b>Professional Development Activities</b>	<b>Allowable Expense</b> <ul style="list-style-type: none"> <li>• The cost of professional development activities that: <ul style="list-style-type: none"> <li>◦ Are of high quality, sustained, intensive, and classroom focused as well as a part of a professional development plan.</li> <li>◦ Help CTAE teachers and personnel improve student achievement.</li> <li>◦ Help CTAE teachers and personnel stay current with all aspect of an industry.</li> <li>◦ Allow CTAE teachers to effectively develop rigorous and challenging integrated curricula (jointly with academic teachers) to the extent practicable.</li> <li>◦ Develop a higher level of academic and industry knowledge and skills.</li> </ul> </li> <li>• Registration for a state or national conference affiliated with a program area should be paid at the member rate.</li> </ul>
<b>CTAE Professional Organization Memberships</b>	<b>Non Allowable Expense</b> <ul style="list-style-type: none"> <li>• Cost of individual memberships in organizations.</li> </ul>
<b>CTAE Support Staff Salaries</b>	<b>Allowable Expense</b> <ul style="list-style-type: none"> <li>• Funds to pay support staff salaries to start up a program <ul style="list-style-type: none"> <li>◦ This initiative may continue for a maximum of three years. Prior approval of this expense is required by GaDOE CTAE Staff. PAR required</li> </ul> </li> </ul> <b>Non Allowable Expense</b> <ul style="list-style-type: none"> <li>• Salary for school support staff that is maintained beyond the three-year period.</li> </ul>

<b>Career Guidance</b>	<b>Allowable Expense</b> <ul style="list-style-type: none"> <li>Funds used to provide career guidance and academic counseling for students participating in CTAE Programs.</li> </ul>
<b>Training in CTAE identified Non-Traditional fields</b>	<b>Allowable Expenses</b> <ul style="list-style-type: none"> <li>The cost to support training and activities in non-traditional fields.</li> <li>The cost of mentoring and outreach activities in non-traditional fields.</li> </ul>
<b>Support for Special Populations</b>	<b>Allowable Expenses</b> <ul style="list-style-type: none"> <li>Leasing, purchasing, upgrading or adapting equipment or instructional aides or devices to support the attainment of skills in the classroom.</li> <li>Testing materials</li> </ul>

**Applicable Credits**

The term “applicable credits” refers to those receipts or negative expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are:

- Purchase discounts;
- Rebates or allowances;
- Recoveries of indemnities on losses; and
- Adjustments of overpayments or erroneous charges.

To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or cash refund, as appropriate.

**Specific Items of Cost – SEA**

Unified Grant Guidance (UGG), provides cost principles that GaDOE must apply when determining whether 53 specific costs are allowable. GaDOE staff must check all costs against these requirements to ensure the cost is allowable.

1. Advertising and public relations costs	25. Idle facilities and idle capacity
2. Advisory councils	26. Intellectual Property
3. Alcoholic beverages	27. Interest
4. Aluma/ac activities	28. Lobbying
5. Audit costs and related services	29. Losses on other awards or contracts
6. Bad debt	30. Maintenance and repair costs
7. Bonding costs	31. Materials and supplies costs, including costs of computing devices
8. Collections of improper payments	32. Memberships, subscriptions, and professional activity costs
9. Communication and convocation costs	33. Organization Costs
10. Compensation for personal services	34. Participant support costs
11. Compensation for fringe benefits	35. Plant and security costs
12. Conferences	
13. Contingency Provisions	36. Pre-award costs
14. Defense and prosecution of criminal and civil proceedings and claims	37. Professional services costs
15. Depreciation and use allowances	38. Proposal costs
16. Employee morale, health, and welfare costs	39. Publication and printing costs
17. Entertainment Costs	40. Rearrangement and reconversion costs
18. Equipment and other capital expenditures	41. Reconversion costs
19. Exchange rates	42. Reallocation costs of employees
20. Fines, penalties, damages and other settlements.	43. Rental costs of real property and equipment
21. Fund raising and investment management costs	44. Scholarship and student aid costs.
22. Gains and losses on disposition of depreciable assets.	45. Selling and marketing costs
23. General government expenses	46. Specialized service facilities
24. Goods and services for personal use	47. Student Activity
	48. Taxes
	49. Termination Costs
	50. Training and Education Costs
	51. Transportation Costs

	52. Travel Costs
	53. Trustee

In addition to the federal requirements for allowable costs, the state also has requirements that must be met and certain policies and procedures that must be followed in order for a cost to be allowable.

### **Required Certifications**

To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements false claims or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

### **Accommodations for Individuals with Disabilities**

Individuals who are members of special populations will not be discriminated against on the basis of their status as members of special populations. Accommodations or special strategies to help overcome barriers so that members of special populations can benefit from CTE, is an allowable expense. Examples would be large print text and materials converted to braille.

### **Career and Technical Student Organizations**

Career and Technical Student Organizations (CTSOs) are an important part of the Career, Technical and Agricultural Education (CTAE) Division of the Georgia Department of Education. Georgia CTSOs are co-curricular. The instructional program consists of three overlapping parts: classroom instruction, hands-on lab activities, and CTSO activities. All three components are required for a complete program to be offered.

When integrated into the Career, Technical and Agricultural Education curriculum, the CTSO is a powerful instructional tool which offers organized curriculum-oriented activities that help students maximize employability, gain leadership opportunities, and

develop personal skills which enable them to develop into productive member of society. CTSOs are co-curricular organization with leadership program and competitive events which refer current curriculum standards and competencies for the instructional programs the serve. Teachers infuse the CTSO's activities into the instructional activities, thereby helping students see the real world value of their academic studies.

Currently, in the state of Georgia, there are seven nationally recognized Career and Technical Student Organizations: DECA, FCCLA, FFA, FBLA, HOSA, SkillsUSA and TSA. Georgia is also host to Career and Technical Instruction (CTI), a Georgia only CTSO designed specifically for students with disabilities.

The State of Georgia provides state funds annually to support the activities of these seven nationally recognized Career and Technical Student Organizations and one State recognized CTSO.

### **Interpreting Services and Equipment**

Interpreting services and equipment for CTAE staff of the State Schools to attend state sponsored CTAE professional learning opportunities shall be provided by the training host. When making arrangements for Interpreting Services for State Schools for the deaf staff, check online at [www.gisn.info](http://www.gisn.info) for pertinent information; then, call the Assignment Coordinator, and share the specific details of your need (how many people require interpreters, their names, titles and schools, the name of the event, date(s) and times, location address, and to whom the invoice should be sent). The GaDOE division which is organizing and hosting the training is responsible for securing and paying for interpreters. An email confirmation should be sent to the teacher who will be attending the workshop.

### **Professional Development**

The State of Georgia provides a unique opportunity for CTAE Teachers, Counselors and Administrators to participate in high quality professional development. Local school systems may opt to become a member of the CTAE Resource Network, a consortium of local school systems coming together to provide quality professional development for the CTAE personnel of its member systems. As a participating member, the system agrees that the rules and regulations set up by the CTAE Resource Network's Board of Administrators will be followed. It is understood that the consortium is composed of member school systems and is governed by a Board of Administrators that includes representatives from member systems with ad hoc members from the Georgia Department of Education. The LEA membership contribution permits their CTAE staff to participate in sponsored professional development for no additional cost.

***Specific professional development activities include:***

### **New CTAE Leadership Academy**

The GaDOE Division of Career, Technical, and Agricultural Education (CTAE) provides a year long, New CTAE Leadership Academy that is open to all new CTAE leadership personnel, at the district level and the school level, within Georgia's school systems. Throughout the year, the leadership academy activities include technical assistance at the local level as well as additional training sessions to be offered across the state at various locations. The academy is designed to assure a personalized learning plan for each new CTAE leader. The goal of the New Leader's Academy is to enhance the skills of New CTAE Leaders by providing professional learning in the areas of: leadership, budgeting & finance, school climate, time management, legal issues, certification, school finance and curriculum.

### **CTAE Winter Leadership Conference**

The annual Winter Leadership Conference is designed to meet the needs of CTAE directors based on their input and the work of the Winter Conference Planning Committee comprised of CTAE directors throughout the state. In addition to large group sessions, the two and a half day conference includes small group sessions featuring CTAE best practices and "hot topics" affecting CTAE today. CTAE directors and supervisors are provided the most up to date information and materials of issues affecting CTAE today. CTAE directors will be able to use the information presented at the annual Winter Conference to improve CTAE programs and instruction within their system.

### **Spring Regional Update Meetings**

CTAE Administrators receive updated information from the GaDOE staff regarding the next fiscal year funding, Perkins Core Indicators, PerkinsPlus Reserve Grants, End of Pathway Assessments, Programs of Work, Industry Certification, CTSO Updates and Professional Learning opportunities.

### **Spring Technical Assistance Workshops**

The Spring Technical Assistance workshop provides a "hands-on" opportunity for CTAE Administrators to begin completing the CTAE Federal and State grant application process through the DOE Consolidated Application. Each participant has access to a computer workstation and is able to log onto his/her system's Consolidated Application. CTAE Administrators who do not have login access and editing rights to the CTAE Applications in the Con App are encouraged to bring someone to the workshop who has access. State CTAE personnel will be present at all workshops to answer questions and assist with the grant application process.

### **GaDOE/CTAE Staff Professional Learning**

The Accountability and Finance Unit facilitates two professional learning opportunities annually for GaDOE/CTAE Staff. These opportunities are developed to bring the CTAE staff from all the units together for the purpose of improving communication throughout the division, improve understanding the goals of the division, strengthen the



relationships among the various staff members and focus on improving CTAE throughout the state. Sessions often include topics on relationship building, economic development, state and local funding of schools, and software technical training.

### **Travel-SEA**

The State reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The State encourages travelers to take advantage of State arranged travel discounts whenever possible. The State has implemented an online booking system (Concur) for booking airfare, hotel and rental car reservations. Use of the online booking system can significantly reduce the cost per transaction and State travelers are strongly encouraged to utilize this system.

The State has contracted for travel agency services with a designated travel management company (Concur) and requires that State agencies and organizations utilize Concur when arranging travel and needing agent assistance. Certain travel discounts are offered by and can only be accessed via the Concur system, or via phone with the State. For agent assisted transactions, refer to the SAO Travel website for relevant contact numbers and pricing.

A necessary expense is one for which there exists a clear business purpose and is within the State's expense policy limitations. A clear business purpose contains all information necessary to substantiate the expenditure including a list of attendees, if appropriate, and their purpose for attending, business topics discussed, or how the expenditure benefited the State.

Establishing policies and procedures for travel expenses enables the State to effectively comply with federal and state regulations.

These policies are intended to be guidelines for the planning and reimbursement of all State approved travel expenses. There are several key points to remember when incurring expenses on behalf of the State:

- Under no circumstances should an individual approve his/her own expense report. In most cases he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports (see exceptions, paragraph A., below).
- All expense reports must be submitted via the Concur system (or via manual expense reimbursement forms if not on the Concur system) by the individual who incurred the expense.
- A large number of exceptions or Policy violations will increase the likelihood of expense report audits.
- The State will not pay for personal expenses.

Refer to the SAO Travel website for current information regarding system links, phone numbers, email and other Internet addresses, cost rates and dollar limitations.

## **Timely Obligation of Funds**

### **Period of Availability**

Perkins IV period of availability is 27 months from the date of the original allocation.

### **Carryover Procedure**

If any Basic State Grant funds are not expended at the local level within the academic year for which they are provided, they must be returned to the state for redistribution in that same year. If the funds are returned late in the year, they may be retained by the state for distribution locally in the next program year.

## **Procurement**

### **Methods of Procurement**

The Georgia Department of Education Internal Support Unit provides Procurement Services for the state level Department and the three State Operated Schools for Sensory Impaired Students. The Internal Support Unit is not responsible for procurement for local school systems. UGG 200.300

Each local school system may purchase goods and services from vendors who have appropriately registered with the State of Georgia through the Department of Administrative Services; however, they are not required to do so. Local school systems may choose to purchase goods and services from local vendors.

All procurement transactions must be conducted in a manner providing full and open communication consistent with UGG Standards. The non-Federal entity must use one of the following methods of procurement.

### **Micro-purchase**

Acquisition of supplies and services under \$3,000 or less. \$2,000 for acquisitions for constructing subject to the Davis-Bacon Act. May be awarded with or without soliciting competitive quotations if non-federal entity considers the cost reasonable to the extent practical must distribute micro-purchases equitably among qualified suppliers. UGG 200.320 (a)

### **Small Purchase Procedures**

Goods or services that cost less than the Simplified Acquisition Threshold (\$150,000 under UGG 200.88) Must obtain price or rate quotes from an adequate number of qualified services. Relatively simple and informal. UGG 200.320 (b)

### **Competitive Sealed Bid**

Bids are publicly solicited.

Appropriate when:

- A complete, adequate and realistic specification or description of good or service is available;
- Two or more responsible bidders are willing and able to compete effectively for the business
- Selection of vendor can be made principally based in price and it's a firm fixed price contract.

Sealed bids must:

- Provide sufficient time to submit bids;
- Include all specifications so bidder can properly respond; and
- Be publicly opened at time and places announced in invitation for bids.

Any and all bids may be rejected if there is a signed documented reason. Award is made to the lowest responsive and responsible bidder. UGG 320.

### **Competitive Proposals**

- Award contract to responsible vendor whose proposal is most advantageous to the program, considering price and other factors.
- Generally used when sealed bid is not appropriate
- Request for proposal (RFP) must be publicized and identify all evaluation factors and their relative importance.
- Proposals must be solicited from an adequate number of services.
- Must have method for evaluating proposals and selecting the vendor.
- Contracts must be awarded to the responsible vendor whose proposal is most advantageous

### **Conflict of Interest**

Must maintain written standard of conduct including a conflict of interest policy. UGG 200.112 200.318 (c)

A conflict of interest arises when any of the following has a financial or other interest in the firm selected for award:

- Employee, Officer or agent
- Any member of that person's immediate family,
- That person's partner, or
- An organization which employees or is about to employ any of the above or has a financial interest in the firm selected for award.

## **Property Management**

### **Types of Property**

There are seven classifications of property:

**Capital Assets:** Tangible or intangible assets used in operations having a useful life of more than a year, includes: land, buildings, equipment, intellectual property, software, construction, etc. UGG 200.12

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

**Equipment:** Tangible, personal property, having a useful life of more than one-year and a per unit acquisition cost of the lesser of the two. The capitalization level established by the non-federal entity for financial statement purposes, or \$5,200.00 UGG 200.3B

**Special Purpose Equipment:** Equipment which is used only for research, medical, scientific or other technical activities. Includes X-ray machines, surgical instruments, microscopes, etc.

**Intangible Property:** Property having no physical existence, such as trademarks, copyrights, patents, etc. UGG 200.35

**Property:** Real property or personal property UGG 200.31

**Real Property:** Land and land improvements, structures and appurtenances, but excludes moveable machinery and equipment. UGG 200.311

**Supplies:** Anything that is not equipment is considered supplies. A computing device is a supply if the acquisition costs is less than \$5000 regardless of the length of its useful life.

**All equipment and non-consumable supplies should be inventoried upon receipt.**

### **Equipment Standards**

A state must use, manage and dispose of the property in accordance with state laws and procedures. Other non-Federal entities must follow these guidelines:

- Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity

must not encumber the property without prior approval of the Federal awarding agency. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

- Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
  - Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.
- During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal government, provided that such use will not *interfere* with the work on the projects for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to program or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.
    - ***Interfere: definition of interfere here includes the decrease in value that may occur due to regular scheduled use by anon-Federal entity.***
  - The non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal government retains an interest in the equipment.

When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. UGG-200.13

## **Inventory**

### **Inventory Procedure**

The LEA must maintain a current inventory for all equipment whose current market value exceeds \$500 per item or is considered a computing device. The equipment inventory may be in the form of a list or electronic spreadsheet. It must contain the following required information for each equipment item recorded:

1. Acquisition date (the date the LEA actually took ownership of the equipment).
2. A description of the equipment, including the manufacturer's model number, if any.

3. An identification number, such as an LEA inventory control number or manufacturer's serial number. The identification number also helps to ensure effective property control to prevent loss or misuse of equipment items.
4. Identification of federal funding by grant source (including the FAIN) (i.e., Perkins IV) under which the LEA acquired the equipment. If the LEA used nonfederal matching funds, in whole or part, to purchase equipment, the source of funds should be noted on the inventory records.
5. Acquisition cost, including the amount of federal funds used to purchase the equipment item. The amount of federal funds must be identified by the federal grant source (i.e., Perkins IV) and the percentage of Federal participation in the project cost.
6. Who holds title.
7. All pertinent information on the ultimate transfer, replacement, or disposition of the equipment. In addition, the LEA must meet the following equipment management requirements:
  - At least once each year, a physical inventory of equipment must be taken and the results reconciled with the equipment inventory to verify the current utilization of the equipment. Additional inventories may be performed by the CTAE Director or designee at various times to verify school compliance with federal, state and local requirements.
  - Any differences between quantities determined by the physical inspection and those shown on the inventory must be investigated to determine causes of the differences and reconciled.
  - A control system must be in place to ensure adequate safeguards to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment must be investigated and fully documented, and reported to the CTAE State Director.
  - Adequate maintenance procedures must be implemented to ensure that all equipment is kept in proper and safe operating condition.
  - Disposition of equipment must include date of disposal and sale price of the property.
7. Equipment location, including name of school site, room or other area.
8. Equipment use, including a current use justification statement if the equipment

is used for a purpose other than that for which it was originally purchased. The justification statement should include the date it was prepared.

9. Current equipment condition and date the equipment was inspected.

Copies of the inventory must be kept at the district office and the school site.

Note: LEA compliance with these inventory requirements is assessed during the CTAE Compliance Review process. UGG 200.303 (d) (i)

### **Lost or Stolen Items**

The LEA agrees to maintain an inventory of the equipment purchased with the CRE State Bond Grant funds or Federal Perkins funds in accordance with GaDOE and LEA inventory procedures.

- The GaDOE/CTAE inventory form located on the CTAE website is required.
- A copy of the completed CTAE inventory form is to be kept in the office of the LEA and should be available for review for five (5) years for bond purchases and for the useful life of federal purchases.
- At the conclusion of the year in which the grant was funded, a final copy of the inventory list is to be uploaded by July 31 to the Attachment Tab of the LEAs Consolidated Application for the following fiscal year.
- If equipment is purchased with federal funds it must be used by the program or project for which it was acquired as long as needed.
- When the equipment is no longer needed it may be used by other activities in accordance with priority:
  - Activities funded by the same Federal awarding agency
  - Activities funded by other Federal awarding agencies
  - If an LEA, for any reason, decides to close the identified CTAE program within five (5) fiscal years after the approval of the grant, the LEA must send an email to [LPlan@doe.k12.ga.us](mailto:LPlan@doe.k12.ga.us) with a copy to the State CTAE Director and the Program Manager for CRE State Bond grants. The CTAE division will then initiate the transfer of equipment to another school in the LEA or to another LEA.

- Equipment purchased with CRE State Bond Grant funds or Federal Perkins funds are expected to be kept in good working order for five years and used for instruction in the lab for which it was purchased. The equipment must be replaced by the LEA if it is lost within five (5) years due to theft, disrepair, damage, destruction or not in operation for any other reason. The replacement equipment must be comparable to the equipment it replaces. This equipment must be reported on the CRE Equipment Replacement Form found on the GaDOE/CTAE website. If the equipment was stolen, the LEA must provide the State CTAE Director with a copy of the police report. If the equipment was damaged or destroyed, the LEA must provide the State CTAE Director with a copy of the insurance claim. Insurance claims and police reports must be submitted to the State CTAE Director within two weeks of receipt. Equipment must be replaced with 60 days of the filed report.

### **Worn Out, In Service/Disposal**

When original or replacement equipment is no longer used in the CTAE program(s)/service(s) for which it was purchased, the LEA must dispose of the equipment in the following manner:

1. Equipment less than five years old may be retained if the system has another CTAE program that can use the equipment, or the GaDOE may transfer the equipment to another school system within the state.
2. Equipment greater than five years old may be retained or used in another CTAE program, or sold with the proceeds used for allowable CTAE expenditures.
3. If equipment purchased completely or in part with federal CTAE funds becomes worn out, stolen, obsolete, etc., it may be removed from the inventory with appropriate notation on the inventory record.

### **Disposal Procedure**

When equipment is no longer needed, the non-Federal entity must request disposition instructions from the federal awarding agency if required by the terms of the grant.

- Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
- Items of equipment with a current per unit fair market value over \$5,000 may be sold with the understanding that the Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from the sale by the Federal awarding agency's percentage of participation in the cost of the original purchased. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share



\$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses. UGG-200.313(E)

- If there is a residual inventory of unused supplies exceeding \$500 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federal award, the non-Federal entity must compensate the federal government for its share. UGG-200.314

### **Time and Effort Certifications**

#### **Personnel Activity Reports (PARs) (often called Time Logs)**

When a LEA pays an employee's salary/benefits from more than one funding source (more than one federal program or a federal program and a non-federal program), the employee must complete a form with detailed information, commonly referred to as a time log. The distribution of the employee's salary must be supported by the time log. PARs must 1) be completed semi-annually (after the fact); 2) account for actual and total activity (not just that of one fund source); 3) Reflect work activities in enough detail to clearly indicate the work is allowable under each funding source 4) be signed by the employee or the supervisory official having first-hand knowledge of the work performed by the employee (printed name must accompany signatures in order to determine who completed the form); and 5) be prepared at least monthly and coincide with one or more pay periods. For guidance on the distribution of salaries of employees paid from more than one funding source, refer to USDOE OMB Circular A-87, 8h.

The charges for an employee's salary/benefits may be supported by the employee's daily schedule in lieu of a time log, if

- There is a fixed daily schedule for the employee.
- There is an indication on the schedule which portion of the day is worked for each funding source.
- The schedule is signed monthly by the employee and the employee's supervisor.
- Questions about when daily schedules may be used in lieu of time logs should be addressed to the Title II, Part A Education Specialist assigned to the LEA. (PAR, Appendix G)

### **Retention Requirements**

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award, is to be retained for a period of five years from the date of submission of the final expenditure report. UGG-200.333

### **Audit Resolution**

For findings and questioned costs dealing with funding provided by or through the GA DOE, the LUA will be contacted by the Financial Review Section to obtain comments and to establish the corrective action needed to resolve these issues. In accordance with federal regulations, the GA DOE must resolve the findings and/or questioned costs within six months after receipt of the audit report. The Superintendent must respond to

the findings and/or questioned costs contained in the audit, including the corrective action planned or already taken. Federal regulations require that the corrective action plan be completed within 30 days of receipt of the audit. GaDOE is required to issue management decisions on audit findings within six months after receipt of the LUA's audit report, and ensure that the LUAs take appropriate and time corrective action. The corrective action plans may require refunding money, filing corrected financial reports or changing accounting procedures. If, in the Superintendent's judgment, a finding and/or questioned cost does not warrant corrective action, a statement explaining and documenting why it is not necessary should be included in the corrective action plan.

## APPENDIX A

### Georgia Career, Technical and Agriculture Education Federal and State Grants Summary

#### 1. Perkins IV Program Improvement Grant - Program ID #315

The funds allocated by the Perkins IV-Program Improvement Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the Carl D. Perkins Career and Technical Education Act of 2006. These limited funds must be targeted for new or improved activities. Up to 5% of the funds may be used for Career and Technical program administration. The Career, Technical, and Agricultural Education Division will complete the Perkins formula calculations and provide the available grant amount for each system.

**Guidance for completing the “Budgeted Local Maintenance of Effort Chart” which is located in the Local Plan/Application document:**

- a. **Object Code (100)** - Include total salaries to be paid from Quality Based Education (QBE) or Local Funds within Object Class 100 for all Career, Technical and Agricultural Education teachers, administrators and support staff. Include personnel in grades 6 through 12 and system level for all Job Codes and Subject Codes under Career, Technical and Agricultural Education. Do not include salaries paid from Perkins or other career and technical education grant funds or salaries of applied course teachers. Only include the portion of salaries for the time assigned to Career, Technical and Agricultural Education courses and responsibilities for personnel assigned to other activities for part of the day.
- b. **Object Code (200)** - Include employer cost for employee benefits to be paid for QBE or Local Funds for all Career, Technical and Agricultural Education personnel as described above.
- c. **Object Code (300) through (800)** - Include all anticipated expenditures to be paid from QBE or Local Funds for Career, Technical and Agricultural Education programs under Broad Object Categories 300 Professional Purchased Services, 400 Purchased Property Services, 500 Other Purchased Services (Travel), 600 Supplies (includes Expendable Equipment), 700 Property (Equipment) and 800 Other. Include funds from all appropriate QBE weights and categories such as career and technical education lab, Regular 9-12, middle school, Media, Staff Development, Equalization, etc.
- d. **Object Code Total** – The total QBE and Local funds budgeted for FY 2015 must equal or exceed funds from the Local Plan for FY 2014 to comply with the Federal Maintenance of Effort Requirement.

**Comparison Categories for Federal Non Supplanting Issue – The total funds expended for Career and Technical Education and Technical programs from QBE and Local Funds must equal or exceed the combined total amounts expended from Perkins funds for Object Codes 100, 200, 300, 400, 500, 600, 700 and 800. This is to ensure non-supplanting of state/local funds with federal funds.**

**2. Perkins IV Professional Development Grant - Program ID #316**

As a participating member, the system agrees that the rules and regulations set up by the CTAE Resource Network’s Board of Advisors will be followed. It is understood that the consortium is composed of member school systems and is governed by an Advisory Board that includes representatives from member systems and the Georgia Department of Education. It is understood that the CTAE Resource Network will invoice the school system for membership dues at the beginning of FY 2015 and it is agreed that, upon notification of approval of its local plan budget, the system will remit payment to the CTAE Resource Network.

**3. Career, Technical and Agricultural Education Supervision Grant – Program ID #519**

In accordance with State Board Rule 160-5-1-.22, **Personnel Required**, and subject to the availability of state funds for this program, systems may request funding for the base salaries and benefits for Career and Technical administrators through the Supervision grant by May 15, 2014. **Appropriate budget request information should be completed on the Consolidated Funding website, “Career, Technical, and Agricultural Education – Supervision” grant section, based on the “Application for Supervision Funding” submitted by the system. The system will be required to submit an annual report indicating participation in required state CTAE activities.**

**4. Agricultural Education Young Farmer Agribusiness Program – Program ID #521**

If available, funds allocated for the FY 15 Young Farmer Agribusiness Program will be determined by the local system request for a Young Farmer Teacher and the most recent version of the teacher salary schedule; along with the satisfactory completion of the 2013-2014 Young Farmer Agribusiness Program of Work Evaluation and the 2014-2015 Young Farmer Agribusiness Program of Work (to be completed on the “Georgia Agricultural Education Reporting System” website by May 15, 2014). The grant amount is based on a 70 percent state and 30 percent

local match for salary and benefits (Teacher Retirement and Health Insurance). This grant is only available if the school has a complete Agricultural Education Program already in place. The FY 2015 Local Plan for Agricultural Education should be completed within the consolidated application. Local system requests are made on the “FY 2015 Budget Planning Information for Agricultural Education” document provided by the Agricultural Education Region Coordinator. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**5. Agricultural Education Area Teacher Grant - Program ID #522**

(Only those systems that have been notified by their Agricultural Education Region Coordinator should apply for this grant). Based on available state funds, the system agrees that the allocated amounts will be used in FY 15 for the Ag. Area Teacher Program to provide premier leadership, educational resources, and career development activities designed to encourage and support quality educational experience for Georgia’s youth and adults in agricultural education. Agricultural Education Area Teachers will complete a program of work and be evaluated each year. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**6. Agricultural Education Food Systems Technology Program – Program ID #524**

If available, funds will be allocated based on the local systems request and the completion of the “Food Systems Technology Administrative Standards Review” and Annual Report (available from the Ag-Ed Region Coordinator). The FY 2015 Local Plan for Agricultural Education should be completed within the consolidated application. Local system requests are made on the “FY 2015 Budget Planning Information for Agricultural Education” document provided by the Agricultural Education Region Coordinator. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**7. Extended Year Grant – Career and Technical Programs – Program ID #526**

If available, funds allocated for the FY 15 Extended Year Program (Fiscal Year: July 1, 2014-June 30, 2015) will be determined by the local system’s FY 14 “Report of Extended Year Career and Technical Projects”. The

FY 15 “Report of Extended Year Career and Technical Projects” must be submitted by May 15, 2014.

**8. Agricultural Education Extended Year Grant – Program ID #529**

If available, funds allocated for the FY 15 Ag-Ed Extended Year Program will be determined by the local systems request and the most recent version of the teacher salary schedule; along with the satisfactory completion of the 2013-2014 Agriculture Teachers (High School and/or Middle School) Program of Work Evaluation and the 2014-2015 Agriculture Teachers (High School and/or Middle School) Program of Work (to be completed on the “Georgia Agricultural Education Reporting System” website by May 15, 2014). The total grant amount is based on a 50 percent state and 50 percent local match of days requested beyond the normal school calendar and accompanies the Ag-Ed Extended Day Grant. The FY 2015 Local Plan for Agricultural Education should be completed within the consolidated application. Local system requests are made on the “FY 2015 Budget Planning Information for Agricultural Education” document provided by the Agricultural Education Region Coordinator. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**9. CTE Middle School Support Grant - Program ID #530**

The available funds will be allocated based on the Program of Work that have been received at the system level, reviewed, and approved for submission to the Career, Technical and Agriculture Education Division. The system should complete the budgeting process on the Consolidated Application. Funds are anticipated to be available to support Career and Technical Education teachers at the middle school level, for work beyond the regular workday to provide leadership development opportunities for students. Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive the Middle School Support grant will be required to submit an annual report of activities and should be listed in the CPI data as Job Code 117, and Fund Code 76 for the percent of time assigned to student support activities.**

**10. Youth Apprenticeship Grant Program (YAP) – Program ID #540**

Prior approval is required of LEAs requesting Youth Apprenticeship Grant Funding. LEAs with existing YAP programs must have a FY 14 “Georgia Youth Apprenticeship Evaluation Procedures” report on file at the GaDOE. LEAs requesting initial funding must have a FY 15 “Georgia Youth Apprenticeship

Request for Application” on file at the GaDOE. **Appropriate budget request information should be completed on the Consolidated Funding website, “Career, Technical, Ag – CTAE Youth Apprenticeship” grant section, based on funding estimates provided by the GaDOE.**

**11. Industry Certification Grant – Career, Technical and Agricultural Programs – Program ID #550**

An FY 15 “Industry Certification Application” in each program area for which the LEA is applying for grant funding must be uploaded to the “Career, Technical, Agricultural – CTAE Industry Certification” grant section of the Consolidated Funding website by May 15, 2014. Application forms are available in the “Online Forms” section of the Career, Technical, and Agricultural Education page on the GaDOE web site. **Appropriate budget request information should be completed on the Consolidated Funding website, “Career, Technical, And Agricultural – CTAE Industry Cert” grant section, based on the applications submitted by the system.**

**12. Agricultural Education Extended Day Grant - Program ID #553**

If available, funds allocated for the FY 15 Ag-Ed Extended Day Program will be determined by the local systems request and the most recent version of the teacher salary schedule; along with the satisfactory completion of the 2013-2014 Agriculture Teachers (High School and/or Middle School) Program of Work Evaluation and the 2014-2015 Agriculture Teachers (High School and/or Middle School) Program of Work (to be completed on the “Georgia Agricultural Education Reporting System” website by May 15, 2014). This is a 100 percent state grant which accompanies the funding match for Agricultural Education Extended Year (minimum of 20 days). The FY 2015 Local Plan for Agricultural Education should be completed within the consolidated application. Local system requests are made on the “FY 2015 Budget Planning Information for Agricultural Education” document provided by the Agricultural Education Region Coordinator. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**13. CTAE Teacher Support Grant (CTE Extended Day) – Program ID #554**

FY 13 Extended Day Grant Annual Reports and Evaluations must be prepared via the CTAE Resource Network for each teacher that received Extended Day grant funds in FY 13. For FY 14, the system must upload the file generated from the CTAE Resource Network that shows the calculated salary for all teachers who



will be on Extended Day for FY 14 by May 15, 2013 to the “CTE Extended Day” grant section of the Consolidated Application website. Forms for the Programs of Work are available on the CTAE Resource Network website. LEAs shall electronically submit a monthly record of extended day activities for each teacher receiving benefit from the grant program.

**14. Agricultural Education Leadership Grant (Federal) – Program ID #121**

(Only those systems that have been notified by their Agricultural Education Region Coordinator should apply for this grant). Based on available Federal funds, the system agrees that the allocated amounts will be used in FY 15 to provide premier leadership, educational resources, and career development activities designed to encourage and support quality educational experience for Georgia’s youth and adults in agricultural education. A PDF of the final grant amounts will be sent from the Ag-Ed Region Coordinator to each local CTAE administrator to be uploaded to the consolidated application.

**15. Perkins IV State Institution Grant – Program ID #160**

The funds allocated are based on the federal grant award received. This grant is funded based on the federal guidelines, section 112(2)(A), which states that “an amount equal to not more than 1 percent of the amount allotted to the State under section 111 for the fiscal year shall be made available to serve individuals in **State institutions**, such as State correctional institutions and institutions that serve individuals with disabilities.”

**16. Agricultural Education Youth Camps Grant – Program ID #523**

(Only those systems that have been notified by their Agricultural Education Region Coordinator should apply for this grant). Based on available state funds and the 2014-2015 Program of Work for Youth Camp personnel; these funds will be used to pay the salary, benefits and travel for each employee. In addition, funds are allocated for the purpose of hiring part time staff and the purchase of supplies and equipment needed for the operation of the Youth Camps during the current fiscal year.

**17. Agricultural Education Construction Related Equipment Grant, Career Technical Education Programs – Program ID #532**

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs: (1) in new school buildings; (2) in newly remodeled labs; (3) where new programs are being implemented in



new or modified facilities. This grant is not for existing labs and existing programs. Capital Equipment includes items which are considered major equipment purchases having a life cycle of at least five years and which are repairable, not replaced. **Grants are approved with the understanding that a minimum of five years is committed for program use in the specific lab.**

**18. Vocational Construction Related Equipment Grant, Career Technical Education Programs – Program ID #562**

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs: (1) in new school buildings; (2) in newly remodeled labs; (3) where new programs are being implemented in new or modified facilities. This grant is not for existing labs and existing programs. Capital Equipment includes items which are considered major equipment purchases having a life cycle of at least five years and which are repairable, not replaced. **Grants are approved with the understanding that a minimum of five years is committed for program and equipment use in the specific lab.**

**19. Perkins IV - PERKINS*plus* Reserve Grant - Program ID #100**

To meet the intent of the new Perkins IV legislation, the Georgia Department of Education has developed the Perkins IV - PERKINS*plus* Reserve Fund grants. The Reserve grant is designed to supplement the resources of local school systems in rural areas; areas with high percentages of career education students; or areas with high numbers of career and technology education students, and were adversely affected by the change in the Perkins IV funding formula. Funds must be spent in accordance with Georgia's identified priorities under Section 135 of the Perkins Act. Fund 406. CFDA 84.048

## APPENDIX B

# CTAE Administrator Technical Assistance Workshop FY2016 Local Plan and Grant Applications Agenda

*Check In & Workstation Setup*

*CTAE-Perkins Program Improvement (4 Tabs)*

1. Uploaded Files

*File names cannot contain more than 24 characters!!!*

- Compliance Review Plan of Improvement
- Waiver Letter (*only for systems earning less than \$15,000 in Perkins IV Federal funds that do not elect to join a consortium and pool their funds*) Letter must be on system letterhead with original signature

*Click "Import Prior Year Data" only once -- prior to entering data*

2. Grant Proposal (3 tabs)

### Perkins IV – Program Improvement

- General Provisions Form (Agree)
- CTAE Grants Information Form (FYI)
- Assurances Form (Agree)
- Certification/Debarment Information Form (Yes/No—Data Entry)
- Local Maintenance of Effort **Form** (Data Entry)

- Contact Information Form (Data Entry)
- Advisory Council Form (Data Entry & Agree)
- Process Used for Improvement Form (Data Entry & Agree)
- Accountability/Evaluation Form (Data Entry)
- Special Populations Form (Data Entry)
- LEA Career Pathway Form (Data Entry)
- Existing Pathway Completers (Data Entry)
- Improvement and Funding Strategies Form (Data Entry)

- Core Indicators/Performance Measures Form (Data Entry)
- Core Indicator Program of Improvement Plan (Data Entry)

- DOE Contact Information Form (FYI)

**Transition and Career Partnership**

- Legislative, Overview and Recipient Info (Agree)
- Guidelines and Assurances (Agree)

**Agricultural Education Grants**

Is the system applying for any Agricultural Education Grant? Yes/No

3. **Local Board Approval** (Enter date of approval between May 1st & Sept. 30, 2015 following Local Board approval—date not required for May 15th sign-off)
4. **Local Maintenance of Effort Tab** (Data will populate after May 15. The Program Improvement section will be *automatically* updated for FY15; however, systems will have to update Local Board approved budget, Section C-Transition and Career Partnership and Section D-Professional Development if this information has changed).

*Agriculture Grants*

CTAE-AG-Extended Day (2 Tabs)

1. Uploaded Files (PDF salary worksheet)
2. Grant Proposal
  - Overview (Agree)
  - Program Information (Data Entry)
  - Local Plan (Agree)

*Sign off on all three (3) Ag Grants (data side) by May 15, 2015*

CTAE-AG-Extended Year (2 Tabs)

1. Uploaded Files (PDF Salary worksheet)
2. Grant Proposal
  - Overview (Agree)
  - Program Information (Data Entry)
  - Local Plan (Agree)

CTAE-AG-Young Farmer (2 Tabs)

1. Uploaded Files (PDF Salary worksheet)
2. Grant Proposal
  - Overview (Agree)
  - Program Information (Data Entry)
  - Local Plan (Agree)

*Perkins Professional Development Grant-- 670*

Grant Proposal

- Overview (Agree)

## CTAE Perkins IV – Perkinsplus Reserve Grant (2 Tabs)

1. Uploaded Files (The Complete Perkinsplus Application--Submitted April 4 )
2. Grant Proposal
  - Overview (Agree)



## CTE – Extended Day Grants – High School (2 Tabs)

1. Uploaded Files (PDF File from CTAE Resource Network)
2. Grant Proposal
  - Overview (Data Entry)(Agree)

## CTAE - Supervision (2 Tabs)

1. Uploaded Files (None)
2. Grant Proposal
  - Overview (Basis Intent of the CTAE Supervision Grant) (Agree)
  - System Level CTAE Director/Supervisor Information (Data Entry)
  - Projected Local System CTAE Supervisors (Data Entry)
  - Leadership and Professional Learning–Prior Year Activities
  - Leadership and Professional Learning–Current Year Activities (Data Entry)
  - LEA Professional Learning Points Systems (Data Entry)

## CTAE - Apprenticeship (2 Tabs)

1. Uploaded Files (None)
2. Grant Proposal
  - Overview (Agree)
    -  *85% of grant must be used for YAP salary & benefits (do not include WBL)*
    -  *Calculate benefits (TRS) at 14.27%*
  - School System's Grant Structure (Choose Structure/YAP Coordinator Info/School Based Facilitator Info)  
 Single System     Consortium     RESA
  - Students In The Apprenticeship Program (Choose Program/# of Students Enrolled)
  - Youth Apprenticeship Program Completers (Choose Structure/Enter Students)  Single System     Consortium     RESA
  - Postsecondary Partners For Youth Apprenticeship Tracking (Name of Postsecondary Institution and Contact Person )
  - Youth Apprenticeship Advisory Committee (Enter Member Info/Business & Industry Area Represented/Proposed Dates)

- Youth Apprenticeship Coordinator Information (Enter YAP Coordinator's complete schedule & account for each activity period with correct job code)

## CTAE – Industry Certification (2 Tabs)

(You must enter a Facility Name for each school's request)

1. Uploaded Files (None)
2. Grant Proposal
  - Overview (Basic Intent of the Industry Certification Grant) (Agree)  
**School Name:**
  - Initial Information (Data Entry)  
**Select the Program/Pathway for Certification:**  
**Select Section:** (Complete details for each program/pathway certification)
  - Industry Certification Proposal Criteria (FYI)

Questions – Contact  
Mamie Hanson  
(404) 657-6279

## CTAE – Extended Year (2 Tabs)

1. Uploaded Files (None)
2. Grant Proposal
  - Overview (Agree)
  - Instructions for Extended Year CTE (FYI)
  - Prior Year Activities Report for Extended Year – CTE Projects  
 (Data Entry if first year application)
  - Extended Year Career and Technical Projects (Data Entry)
  - Salary Sheet for FY2016 (FYI)

## CTAE - Vocational Construction Bond(2 Tabs)

1. Uploaded Files
2. Grant Proposal
  - Overview (Agree)  
Facility Name
  - Completed Application for FY2016 (SY2015-2016) Grant (Data Entry)
  - Complete Application for FY2017 (SY2016-2017) Grant (Data Entry)

## CTAE – Agriculture Construction Bond (2 Tabs)

1. Uploaded Files
2. Grant Proposal
  - Overview (Agree)  
Facility Name
  - Completed Application for FY2016 (SY2015-2016) Grant (Data Entry)
  - Complete Application for FY2017 (SY2016-2017) Grant (Data Entry)

Your FY16 Grant Agreement (both Vocational and Agriculture bonds) will be sent via email from Chief Academic Officer after the state board has approved the funds.  
For more information about Construction Related Equipment Grants contact Brenda Barker-(404) 463-5279.



**NOTE: You must click on “Program Information” and “Grant Proposal” to sign-off each grant (this is true for your**



Roy Rucks	North Region	<a href="mailto:rrucks@doe.k12.ga.us">rrucks@doe.k12.ga.us</a>	(404) 805-7279
Nancy Bessinger	Central Region	<a href="mailto:nbessinger@doe.k12.ga.us">nbessinger@doe.k12.ga.us</a>	(404) 805-9633
Brenda Merchant	South Region	<a href="mailto:bmerchant@doe.k12.ga.us">bmerchant@doe.k12.ga.us</a>	(404) 805-9904

## APPENDIX C



System Name: \_\_\_\_\_  
 CTAE Director: \_\_\_\_\_  
 Date: \_\_\_\_\_

### FY15 CTAE Local QBE/FTE Expenditures Compared to Perkins IV Improvement Grant

Object Codes	Description	Local QBE/FTE Expenditures	Perkins IV Program Improvement
		Amount Expended (Obj Codes 400-800)	Amount Expended By Object Code
113	Substitutes		
116	Stipends		
142	Salary of Clerical Staff		
190	Other Management Personnel		
199	Other Salaries		
230	TRS Benefits		
300	Purchased Prof/Tech Service		
430	Repairs/Maintenance of Equipment		
432	Repairs/Maintenance - Technology Related		
443	Rental of Computer Equipment		
530	Communication		
580	Travel - Employees		
610	Supplies		
611	Technology Related Supplies		
612	Computer Software		
615	Expendable Equipment		
616	Expendable Computer Equipment		
641	Textbooks		
642	Books (other than textbooks) and Periodicals		
730	Purchase of Equipment (over \$5,000 per unit)		
734	Purchase or Lease-Purchase of Computers		
810	Dues and Fees (Registration)		
888	Federal Indirect Cost		
<b>Total QBE/FTE Expenditures (Obj Codes 300-800)</b>		\$0.00	
<b>Total Perkins IV Expenditures (Obj Codes 100-800)</b>			\$0.00
<b>FY14 Perkins IV Program Improvement Allocation</b>			
<b>FY14 Perkins IV Allocation Less Expenditures</b>			\$0.00

## APPENDIX D

### Georgia Department of Education Fraud Appendix Program Operations Manual

#### Why Preventing Fraud is Important

As a recipient of Federal grants, GaDOE employees are expected to be a good steward of Federal awards. Organizations lose an estimated 5 percent of their annual revenues to fraud. A sizeable percentage of GaDOE's revenues are from Federal grants. Federal grant dollars used for unjust enrichment, personal gain, or other than their intended use is a form of fraud and is subject to criminal and civil prosecution under the laws of the United States. Employees of GaDOE should take utmost care in detecting and preventing fraud at both the state and local levels of government.

#### Definition

Fraud is a type of illegal act involving the obtaining of something of value through willful misrepresentation. According to Black's law dictionary - it is a false representation of a material fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which deceives another so that he acts, or fails to act to his detriment.

#### Elements of Fraud

Dr. Donald R. Cressey developed a theory, which he called the fraud triangle, on why people commit fraud. According to Dr Cressey's theory, three elements must be present for fraud to occur. These elements are:

1. Pressure or Incentive – The person committing fraud has an incentive or is under some sort of financial pressure. Dr. Cressey called this pressure or incentive as a perceived non-sharable financial pressure.
2. Opportunity – The person must have a way to commit the crime in such a way the organization will not realize a fraud has occurred. The opportunity to commit fraud arises from one of two reasons: a. lack of internal controls; or b. the ability to override or circumvent existing internal controls.
3. Rationalization – The person must have the ability to rationalize the illegal conduct, to justify the crime in their mind. Fraudsters must be able to rationalize their schemes to themselves or embrace an attitude that the fraud is somehow justified.

The ramifications of Dr. Cressey's theory were that anyone can commit fraud if these factors are present.

#### Common Fraud Schemes

The most common fraud schemes in government and education (according to the 2012 Report to the Nations on Occupational Fraud and Abuse –see reference D) are: corruption, billing, expense reimbursement, skimming, payroll, and non-cash fraud. These types of



frauds could involve the misappropriation of Federal funds. These schemes are described in greater detail below:

Corruption: Corruption fraud schemes include bribery, kickbacks, bid rigging, illegal gratuities, and economic extortion. Bribery involves the offering, giving, receiving, or soliciting of a thing of value to influence a business decision. Kickback schemes occur when vendors make undisclosed payments to employees in order to enlist the employees in overbilling schemes. Bid rigging occurs when an employee fraudulently assists a vendor in winning a contract through the competitive bidding process. Illegal gratuity schemes involve giving or receiving something of value to reward a business decision. Economic extortion occurs when an employee demands payment from a vendor for decisions made in the vendor's favor.

Billing: Billing fraud is any scheme in which a person causes his or her employer to issue a payment by submitting invoices for fictitious goods or services, or invoices for personal purchases.

Non-cash: Non-cash fraud is the misuse of assets or larceny of assets after they have been recorded on the organization's books and records.

Skimming: Skimming fraud is any scheme where cash is stolen from an organization before it is recorded on the organization's books and records.

Expense Reimbursement: Expense reimbursement fraud is any scheme in which an employee makes a claim for reimbursement of fictitious or inflated business expenses.

Payroll: Any scheme in which an employee causes his or her employer to issue a payment by making false claims for compensation.

### **How to Prevent Fraud**

A strong system of internal control (see the Internal Control Appendix) can deter fraud. The importance of internal control to the successful deterrence of fraudulent schemes cannot be overemphasized. According to the 2012 Report to the Nations on Occupational Fraud and Abuse the most effective internal controls against fraud were the following (listed in order of effectiveness):

- Management review
- Employee support programs – alcohol and drug assistance, counseling for gambling, marital problems, financial problems, etc.
- Fraud hotline
- Fraud training for managers and executives
- External audit of internal controls over financial reporting
- Fraud training for employees
- Anti-fraud policy

### **Reporting Fraud**

Fraud can be reported to your supervisor, the Internal Audit Manager, or the General Counsel (Please see GaDOE contact information). Fraud can also be reported to the State Office of the Inspector General or to one of the Federal agencies listed below.

State Office of the Inspector General

Allegations of fraud, waste, or abuse of state funds can be reported to the State Office of the Inspector General by:

1. Completing a form online -  
<http://www.oig.georgia.gov/portal/site/OIG/menuitem.2f54fa407984c51e93f35eed03036a0/?vgnnextoid=3ceef0d1ca7f7210VgnVCM100000bf01020aRCRD>
2. Fax – 404-657-9716
3. E-mail – [inspector.general@oig.ga.gov](mailto:inspector.general@oig.ga.gov)
4. Phone – 1-866-435-7644
5. Mail – State Inspector General, 2 MLK Jr. Drive, 1102 Twin Towers West, Atlanta, GA 30334

The State Office of the Inspector General prefers to have the allegations made in writing and allegations can be made anonymously.

#### Federal Agencies

Allegations of fraud, waste, or abuse can be reported to the appropriate Federal Office of Inspector General (OIG) or to other Federal oversight agencies. Allegations can be made anonymously.

1. Fraud allegations related to grants awarded by the U.S. Department of Education can be reported to the OIG with the U.S. Department of Education at [oig.hotline@ed.gov](mailto:oig.hotline@ed.gov) or 1-800-MIS-USED or mailed to:  
Inspector General's Hotline Office of Inspector General U.S. Department of Education 400 Maryland Avenue, SW Washington, DC 20202-1500
2. Fraud allegations related to grants awarded by the U.S. Department of Agriculture can be reported to the OIG with the U.S. Department of Agriculture at: [usda\\_hotline@oig.usda.gov](mailto:usda_hotline@oig.usda.gov) or 1-800-424-9121 or mailed to:  
United States Department of Agriculture Office of Inspector General PO Box 23399 Washington, DC 20026-3399
3. Fraud allegations involving all other Federal agencies can be reported to their respective OIG. The OIGs of other Federal agencies can be found at: <http://www.ignet.gov/igs/homepage1.html>
4. Fraud related to the American Recovery and Reinvestment Act of 2009 (ARRA) can be reported to [Recovery.gov](http://www.recovery.gov) at: <http://www.recovery.gov/Contact/ReportFraud/Pages/FWA.aspx>
5. Fraud allegations involving Federal funds from any Federal agency can be reported to the U.S. Government Accountability Office (GAO) at: [fraudnet@gao.gov](mailto:fraudnet@gao.gov) or 1-800-424-5454 or mailed to:

GAO Fraudnet  
441 G Street NW  
Mail Stop 4T21  
Washington, DC 20548

### **ARRA Whistleblower Protection**

Under the ARRA, an employee of any non-Federal employer, such as a private company or a state or local government, who reports gross mismanagement, gross waste, substantial and specific danger to public health or safety, abuse of authority, or violation of law, rule, or regulation, relating to ARRA funds or contracts, may not be discharged, demoted or otherwise discriminated against because of his or her disclosure. This Act provides protection from reprisal only to non-Federal employees who report waste, fraud or abuse connected to the use of ARRA funds.

Under ARRA, the Department of Education Office of Inspector General (ED/OIG) has jurisdiction to investigate whistleblower complaints alleging reprisal for protected disclosures related to Department of Education ARRA funds. To file a complaint you must complete the ARRA Whistleblower Complaint Form which can be downloaded from the above More Resources box. Once you complete the form you have the option of sending it to the Hotline electronically, faxing or mailing. The appropriate addresses are posted on this website.

### **References**

- A. A Guide to Grant Oversight and Best Practice for Combating Grant Fraud. This guide was released in February 2009 by the National Procurement Fraud Task Force, which was created to promote the prevention, early detection, and prosecution of procurement fraud. The guide can be found at: <http://www.neh.gov/whoware/oig/reports-pdf/GrantOversightGuide.pdf>
- B. Improving the Grant Management Process. This guide was released in February 2009 by the U.S. Department of Justice Office of Inspector General. The guide contains ideas and practices that granting agencies should consider adopting to minimize opportunities for waste, fraud, and abuse. The guide can be found at: <http://www.usdoj.gov/oig/special/s0903/final.pdf>
- C. Guide to Opportunities for Improving Grant Accountability. This guide was released in October 2005 by the Grant Accountability Project. The purpose of the guide is to provide government executives at the Federal, State, and local levels with ideas for better managing grants. The guide can be found at: [http://www.nsf.gov/oig/Grant\\_Accountability\\_Guide\\_1005.pdf](http://www.nsf.gov/oig/Grant_Accountability_Guide_1005.pdf)
- D. Report to the Nations on Occupational Fraud and Abuse. This report was released by the Association of Certified Fraud Examiners. This report is based on data compiled from a study of 1,388 cases of occupational fraud that occurred worldwide between January 2010 and December 2011. This report can be found at: <http://www.acfe.com>. This report is released once every two years.

E. Grant Fraud Indicators guide. This guide was developed by GaDOE's internal audit unit and provides a short summary on grant fraud indicators and management related grant fraud indicators. It can be found in the Grant Fraud folder on the Department's "S" drive.

### **GaDOE Contact**

If you have questions related to fraud, please contact Gerald Schaefer, Internal Audit Manager at 404.463.1670 or at [gschaefer@doe.k12.ga.us](mailto:gschaefer@doe.k12.ga.us) or Jennifer Hackemeyer, General Counsel at 404.657.2529 or at [jhackeme@doe.k12.ga.us](mailto:jhackeme@doe.k12.ga.us).

### **Why Internal Control is Important**

Program managers are responsible for the proper stewardship of federal and state resources and ensuring the resources are used: in a manner consistent with GaDOE goals; in compliance with laws and regulations; and, with minimal potential for waste, fraud, and mismanagement. Good internal control helps ensure that proper stewardship of funds is achieved. To ensure an adequate system of internal control, GaDOE has developed an internal control policy. The policy is included on MyGaDOE internal policies and procedures and can be found at:

<http://doepolicies/Internal%20Policies%20and%20Procedures/Internal%20Control.aspx>

### **Definition**

Internal control is set of processes designed to mitigate risk to GaDOE and its programs. Internal control is not merely documented by policy manuals and forms. Rather it is put in by employees at every level of GaDOE. Internal control is geared to the achievement of all of GaDOE's goals.

### **Components of Internal Control**

There are five components of internal control. The five components are listed below. A brief description is given on how each component relates to establishing an effective system of internal control.

1. Control Environment - Internal control requires an adequate control environment foundation. The control environment reflects the program's expectations for how seriously GaDOE employees and grantees should view and execute their fiduciary responsibilities. It is the attitude and concern that the program manager expresses for having an effective system of internal control. The attitude must be definitive, clear, and permeate throughout the program. A control environment can be no better than the integrity and ethical values of the people who create, administer, and monitor them.
2. Risk Assessment - The process of analyzing potential events and considering likelihood and impact to determine those events' possible impact on achievement of the program's goals. Program management must assess the risk of unexpected potential events and expected events that could have a significant impact. For programs, a risk assessment should be done on which grantees pose the greatest

risk to the program and consequently which grantees should be monitored. This risk assessment should be quantifiable, documented, and done at least annually.

3. Control Activities - Policies and procedures established and implemented to help ensure program operations are effectively carried out. Control activities should occur throughout the program, at all levels, and in all functions. They include:
  - (a) Authorization – Authorization is a control activity designed to ensure events or transactions are initiated and executed by those approved by management. Examples of authorization control activities include: the State Board of Education approving Federal funds to be awarded to grantees, contracts which authorize vendors to provide services, program staff authorizing grantees to spend grant monies activities deemed allowable.
  - (b) Review and Approval – Approval is the confirmation of employee decisions, events or transactions based on a review. Examples of review and approval control activities include: reviewing and approving a grantee’s budget, approving invoices submitted by grantees for reimbursement, and reviewing and approving grant proposals.
  - (c) Verification – Verification is the determination of the completeness, accuracy, authenticity, and validity of transactions, events, or information. Examples of verification control activities include: conducting an on-site monitoring visit where program staff verify that an item has been purchased by a grantee, attending workshops or conferences organized by the grantee, visiting a grantee’s office to ensure program activities are being offered as expected.
  - (d) Reconciliation – Reconciliation is the process of comparing and matching figures. Examples of reconciliation control activities include: reconciling the amounts listed on invoices and receipts to the amount that a grantee is requesting for reimbursement, and checking mileage reported for reimbursement to the actual distance between the points traveled, and reconciling grantee’s payroll expenditures to the number of staff employed by the grantee.
  - (e) Physical security over assets – Security over assets is to restrict access to resources to help reduce the risk of unauthorized use or loss. Examples of physical security over assets control activities include: attaching security cables to laptops, keeping valuables in secure location, keeping cash on hand in a safe.
  - (f) Segregation of duties – Certain types of duties should be done by different employees as a control measure to prevent misuse of program resources. No employee should be responsible for two or more of the following functions for a single transaction (i) record keeping: creating and maintaining program records, (ii) asset custody: access to or control of physical assets’ (iii) authorization: reviewing and approving transactions, and (iv) reconciliation: assurance that transactions are proper. In cases where functions cannot be effectively separated, management can substitute increased supervision as an alternative control activity.

(g) Education, training, and coaching – This control activity is how staff and grantees are directed to do the right thing. Examples of education, training, and coaching control activities include: conducting quarterly training for grantees, having grantees participate in monitoring visits as part of a peer review process, ensuring that program staff receive periodic training on Federal regulations and program guidelines.

(h) Performance planning and evaluation – This control activity assesses how the program and staff are performing. Examples of performance planning and evaluation control activities include: conducting annual performance appraisals of employees, evaluating service providers, comparing the program’s budget to actual program expenditures.

4. Information and Communication - An effective system of internal control requires communicating relevant information to enable people to carry out their responsibilities. To be effective communication must occur downward, across, and upward in the program. Communication to program staff and grantees is particularly important. An effective information and communication process ensures that all program personnel and grantees receive a clear message that internal control must be taken seriously.
5. Monitoring - The process of assessing the presence and functioning of internal control components and making continuous improvements. The best example of this component is program monitoring visits. Monitoring grantees to ensure compliance with Federal regulations is a vital aspect of internal control. Documenting monitoring visits is also extremely important. Last, following up with grantees to make sure that deficiencies found during monitoring visits have been corrected is also an important aspect of internal control.

### **Documentation**

Documentation is an important element of internal control. Documentation involves preserving evidence to substantiate a decision, event, transaction, or system. Documentation should be complete, accurate, and collected promptly. There are three main areas within an organization where documentation is very important.

1. Critical decisions and significant events made by management. By recording the information related to these events, program management creates an organizational history that can serve as justification for subsequent actions and decisions.
2. Transactions. Transactions should be documented to the extent that managers can trace the transaction from its inception through its completion. In other words, the entire life cycle of the transaction should be recorded.
3. System of Internal Control. The program’s system of internal control should be documented. This includes the program’s organizational structure, policies and procedures, and control activities.

Documentation is also very important to Federal program monitors and external auditors.

### **Internal Control Procedures**

To ensure an effective system of internal control the following procedures must be followed:

1. Program management must support GaDOE's internal control philosophy, promote compliance, and maintain control within their program.
2. Program staff must ensure Federal and state resources are used efficiently and effectively to achieve desired program objectives.
3. Program operation manuals must be developed and adjusted as often as needed to remain in compliance with the appropriate rules, regulations, and laws.
4. Program policies and procedures must be written and accessible to all program employees and grantees. Policies and procedures must be reviewed at least annually and updated as often as needed to stay current and relevant.

### **Internal Control Limitations**

No matter how well designed and operated, effective internal control provides only reasonable (not absolute) assurance. Achievement of objectives is always influenced by limitations inherent in all management processes, including: faulty judgment or other human error, collusion, management override of controls, and limitation disclosed by cost-versus-benefit analysis.

### **References**

- A. The U.S. Office of Management and Budget issued an OMB Circular A-123, Management's Responsibility for Internal Control. This circular can be found at: [http://www.whitehouse.gov/omb/assets/omb/circulars/a123/a123\\_rev.pdf](http://www.whitehouse.gov/omb/assets/omb/circulars/a123/a123_rev.pdf)  
Additional information can be found on OMB Circulars at: <http://www.whitehouse.gov/OMB/circulars/>
- B. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) sets the most broadly accepted standards for internal control. COSO has issued two key standards: (1) Internal Control – Integrated Framework (September 1992) and (2) Enterprise Risk Management – Integrated Framework (September 2004). Additional internal control guidance issued by COSO can be found at: [www.coso.org](http://www.coso.org)
- C. The U.S. Government Accountability Office (GAO) issued an Internal Control Management and Evaluation Tool (August 2001 report GAO-01-1008G). The report can be found at: <http://www.gao.gov/new.items/d011008g.pdf>

This tool was designed to help agencies in maintaining and implementing effective internal control and can be used in conjunction with OMB Circular A-123.

- D. The Georgia Department of Audits and Accounts released a report on Internal Control in April 2009. This report can be found at: [http://sao.georgia.gov/vgn/images/portal/cit\\_1210/37/10/155192635internal%20controls%20training%20ARRA.pdf](http://sao.georgia.gov/vgn/images/portal/cit_1210/37/10/155192635internal%20controls%20training%20ARRA.pdf)

This report is a good summary of all of the different aspects of internal control.

- E. The Accounting Procedures Manual for the State of Georgia maintained by the State Accounting Office has an entire section (section V) on internal control. The Accounting Procedures Manual can be found at:  
[http://sao.georgia.gov/00/channel\\_createdate/0,2095,39779022\\_138756593,00.html](http://sao.georgia.gov/00/channel_createdate/0,2095,39779022_138756593,00.html)

### **GaDOE Contact**

If you have questions related to internal control please contact Gerald Schaefer, Internal Audit Manager at 404.463.1670 or [gschaefer@doe.k12.ga.us](mailto:gschaefer@doe.k12.ga.us).

### **Why Ethics is Important**

The employees of the GaDOE are subject to various laws, policies and orders concerning ethics. A short summary is provided in the paragraphs below of major ethical consideration along with access information for further guidance.

### **State Laws Pertaining to Ethics**

The Code of Ethics for Government Service - The General Assembly of Georgia has passed into law ten rules for any person in government services. The Code of Ethics for Government Service may be found at O.C.G.A. Section 45-10-1. It is available on the General Assembly's website and the Ethics folder on the Department "S" drive.

State Business Transaction Disclosure Report - This conflict of interest law requires public employees, spouses or dependents of public employees or any business in which such employee, spouse, dependant has a substantial interest to disclosure before January of each year all business transactions during the preceding year between the State of Georgia and the public employee, spouse, dependant or their business. Employees are generally reminded once a year by Legal Services of their obligation to submit this report to the Secretary of State, when applicable. This is one of several conflict of interest laws concerning public employees and officials in Georgia. These laws are available on the General Assembly's website. See O.C.G.A. Sections 45-10-20 through -28.

Schoolbook Publishing Companies – State law and GaDOE policy prohibits employees or their family members from receiving any gift, compensation or remuneration from any schoolbook publishing house, corporation, individual or agent or representative of either. Any gift, compensation or remuneration offered to any employee should be reported immediately to Legal Services. State law O.C.G.A. Section 20-2-10 may be found on the General Assembly's website. See also GaDOE's policy on Gifts and Favors.

### **Executive Order**

Governor's Executive Order on Ethics –Governor Nathan Deal has issued an executive order for employees of the executive branch of state government. The order has sections addressing conflicts of interest, gifts, honoraria, expenses, nepotism, lobbying, judicial appointments, fair and equal access, dual employment, board service, political activities and personal use of telephones and Internet access provided by public dollars. It is available in the Ethics folder on the Department's "S" drive.



**Department Policies**

The two Department policies most consulted for ethics questions are *Gifts and Favors* and *Political Activity*. The *Gifts and Favors* policy discusses outside employment by Department employees. Both of these policies are currently available on InTouch and in the Ethics folder on the Department "S" drive. Employee should also check for additional policies on InTouch or on the Department's website at <http://doepolicies/default.aspx>.

**GaDOE Contact**

If additional questions or concerns remain after reviewing these materials, employees are encouraged to contact the Office of Legal Services (404.657.2529 or at [jhackeme@doe.k12.ga.us](mailto:jhackeme@doe.k12.ga.us)). The General Counsel serves as the Department's Chief Ethics Officer.

**References**

Executive Order Establishing a Code of Ethics for Executive Branch Officers and Employers (1.10.11.04)

[http://gov.georgia.gov/vgn/images/portal/cit\\_1210/55/12/16721115801\\_10\\_11\\_04.pdf](http://gov.georgia.gov/vgn/images/portal/cit_1210/55/12/16721115801_10_11_04.pdf)

## APPENDIX E

<b>Division:</b>	<b>Career, Technical and Agricultural Education</b>
<b>Program/Procedure:</b>	<b>Perkins IV Federal Grantee Risk Assessment</b>
<b>CFDA: 84.048 Sec. 112</b>	

The state educational agency (SEA) has the responsibility to monitor high risk local educational agencies (LEAs). The Georgia Department of Education (Department) defines high risk as:

- LEAs showing evidence of serious or chronic compliance/performance problems.
- LEAs with financial audit findings.
- LEAs with complaints from parents and other stakeholders about fraudulent use of funds.

In addition, other elements may cause an LEA to be determined as high risk:

- LEAs failure to meet required deadlines.
- LEAs having new personnel not familiar with program requirements.
- LEAs having directors not attending (GaDOE CTAE) training sessions.
- Other items as listed on the *Monitoring and Risk Assessment Checklist*.

Thus, a high risk assessment does not necessarily mean an LEA is not meeting the requirements of the program, federal regulations, or administrative procedures. It does mean that an LEA may be at a higher risk of having program elements that could lend themselves to causing an LEA not to perform the activities associated with the federal rules, regulations, and administrative procedures in a manner that keeps the LEA in compliance.

The CTAE Accountability and Finance Unit conducts a monitoring and risk assessment of the following Perkins IV areas:

- Monitoring and Risk Assessment Checklist results
- Core Indicators of Performance data

- Financial review status

**Determining a Rating**

The CTAE Accountability & Finance Unit will conduct a monitoring and risk assessment review each year to determine if an LEA is considered high risk.

Each year, all LEAs will be asked to complete the Monitoring and Risk Assessment Checklist. The completed checklist will be emailed to LPlan ([lplan@doe.k12.ga.us](mailto:lplan@doe.k12.ga.us)) with a copy sent to their CTAE Region Coordinator by the established deadline.

The following High Risk Intervention Elements will be used to determine each LEAs score. Those LEAs with a score between 0 to 30 points will be determined low risk. The LEAs with a score between 40 to 70 points will be determined medium risk. The LEAs with a score of 80 or greater will be determined high risk. The goal for an LEA will be to have a low risk rating score. Intervention Risk Assessment Strategies have been determined for each risk rating group and are on the page 4.

High Risk Intervention Elements	
Elements	Point Values
1. Has the current CTAE Director been in the position for two consecutive years?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
2. Did the CTAE Director attend the following three CTAE sponsored workshops: Winter Conference, GACTE, & Spring Updates?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
3. Did the CTAE System Director complete the CTAE New Leaders Academy?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
4. Did the LEA meet its Perkins IV local budget match requirement?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
5. Did the LEA submit all budget amendments to the Program Improvement Grant prior to the deadline of June 6, 2014?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
6. Did the LEA submit its Program Improvement Grant Completion	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>

## High Risk Intervention Elements

Elements	Point Values
Report by the July 31, 2014, deadline?	
7. Did the LEA meet Core Indicator 2S1 (Technical Skill Attainment) on the most recently published data?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
8. Did the LEA sign off on the Program Improvement Grant application through the consolidated application process by May 15, 2014?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
9. Did the LEA sign off on the Program Improvement Grant budget detail through the consolidated application process by September 30, 2014?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
10. Did the LEA use the state recommended equipment inventory management form, or did the form used by the LEA have all the required information?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
11. Did the LEA “draw down” funds from Grants Accounting Online Reporting System (GAORS) on a timely basis (at least quarterly)?	<ul style="list-style-type: none"> <li>• Yes = 0 points</li> <li>• No = 10 points</li> </ul>
12. Did the LEA have Perkins IV federal funds greater than \$500.00 (combined total of Program Improvement, PerkinsPlus, and Carryover) left unspent after June 30, 2014?	<ul style="list-style-type: none"> <li>• <b>Yes = 10 points</b></li> <li>• <b>No = 0 points</b></li> </ul>
13. Did the LEA report EOPA testing irregularities for the most recent fiscal year?	<ul style="list-style-type: none"> <li>• <b>Yes = 10 points</b></li> <li>• <b>No = 0 points</b></li> </ul>

### ***Determining an LEA's Final Risk Rating***

An LEA's final risk rating is determined by using both its risk rating from the CTAE Accountability & Finance Unit and the GaDOE Office of Financial Review Division.

The final review is based upon a combination of the CTAE Accountability & Finance Unit risk rating and the GaDOE Financial Review Division risk rating (CTAE Unit: two-thirds of the total score; Financial Review: one-third of the total score). Those LEAs with a final risk score between:

- 0 to 30 points will be determined low risk.
- 40 to 70 points will be determined medium risk.
- 80 or greater will be determined high risk.

Regardless of the LEA's final risk score, an LEA with four (4) or more financial statement findings within the past 24 months will be automatically be considered "high risk."

### ***Intervention Risk Assessment Strategies***

Once an LEA's risk is assessed, CTAE Regional Coordinators must monitor the LEA based on the risk intervention strategies, in the chart below:

<b>Risk Group</b>	<b>Intervention(s)</b>
<b>High Risk 80 or greater</b>	The LEA is subject to an on-site monitoring and risk assessment visit from the appropriate CTAE Regional Coordinator and monitoring team. The LEA will be required to submit documentation on all elements found deficient.
<b>Medium Risk 40-70 points</b>	The LEA is subject to monitoring at least every five years by the CTAE Accountability and Finance Unit. In the interim years of medium risk, the LEA may be asked to submit documentation on all deficient elements to their Regional Coordinator. Documentation will also be uploaded as an attachment to the current Con App "Attachment Tab."
<b>Low Risk 0-30 points</b>	The LEA will be monitored a minimum of once every five years by the CTAE Accountability and Finance Unit.

## APPENDIX F



### CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION 2015-16 MONITORING AND RISK ASSESSMENT CHECKLIST (Based of FY14 Data)

System: [Click here to enter text.](#) Fiscal Year: FY2014 Date: [Click here to enter a date.](#)

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
1. Has the current CTAE Director been in the position for two consecutive years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
2. Did the CTAE Director attend the following three CTAE sponsored workshops: Winter Conference, GACTE, & Spring Update?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
3. Did the CTAE System Director complete the CTAE New Leaders Academy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
4. Did the LEA meet its Perkins IV local budget match requirement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
5. Did the LEA submit all budget amendments to the Program Improvement Grant prior to the deadline of June 6, 2014?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
6. Did the LEA submit its Program Improvement Grant Completion Report by the July 31, 2014, deadline?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
7. Did the LEA meet Core Indicator 2S1 (Technical Skill Attainment) on the most recently published data?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
8. Did the LEA sign off on the Program Improvement Grant application through the consolidated application process by May 15, 2014?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
9. Did the LEA sign off on the Program Improvement Grant budget detail through the consolidated application process by September 30, 2014?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
10. 10. Did the LEA use the state recommended equipment inventory management form, or did the form used by the LEA have all the required information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
11. Did the LEA "draw down" funds from Grants Accounting Online Reporting System (GAORS) on a timely basis (at least quarterly)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
12. <a href="#">Did the LEA have Perkins IV federal</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
<i>funds greater than \$500.00 (combined total of Program Improvement, PerkinsPlus, and Carryover) left unspent after June 30, 2014?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>13. Did the LEA report EOPA testing irregularities for the most recent fiscal year?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	Click here to enter text.
<b>Total Points</b>				Click here to enter text.	

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

CTAE Director (Signature): \_\_\_\_\_ Date: [Click here to enter a date.](#)





**CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION  
2015-16 MONITORING AND RISK ASSESSMENT CHECKLIST**  
(Based of FY14 Data)

System: Fairfax County

Fiscal Year: FY2014      Date: 1/20/2015



ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
1. Has the current CTAE Director been in the position for two consecutive years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	I have been the CTAE Director in Fairfax County for the past 15 years.
2. Did the CTAE Director attend the following three CTAE sponsored workshops: Winter Conference, GACTE, & Spring Update?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	I was not able to attend the CTAE Winter Conference due to a death in my family, but I did send one of my staff member as a substitute.
3. Did the CTAE System Director complete the CTAE New Leaders Academy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	I did not attend the New Leaders Academy in its current structure, but I did attend the new director's training sessions required when I became system director.
4. Did the LEA meet its Perkins IV local budget match requirement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	Our system is having a financial shortfall, and we were not able to match our Perkins IV allotment.
5. Did the LEA submit all budget amendments to the Program Improvement Grant prior to the deadline of June 6, 2014?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	Our system submitted all budget amendments by the established cut-off date.

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
6. Did the LEA submit its Program Improvement Grant Completion Report by the July 31, 2014, deadline?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	Our finance director was on vacation on the due date for the completion report, but it was submitted on August 15, 2014.
7. Did the LEA meet Core Indicator 251 (Technical Skill Attainment) on the most recently published data?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	We did not meet our system target for Core Indicator 251. We are providing staff development for our CTAE and Math teachers to improve the scores this school year.
8. Did the LEA sign off on the Program Improvement Grant application through the consolidated application process by May 15, 2014?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	The CTAE director and superintendent signed off on the Program Improvement Grant on May 8, 2014.
9. Did the LEA sign off on the Program Improvement Grant budget detail through the consolidated application process by September 30, 2014?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	We signed off on the Program Improvement Grant budget detail on August 30, 2014.
10. Did the LEA use the state recommended equipment inventory management form, or did the form used by the LEA have all the required information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	We did not use the recommended form last year, but we are providing forms and instruction to all CTAE teachers and staff to begin using the form to document all equipment purchases in the entire CTAE department.
11. Did the LEA "draw down" funds from Grants Accounting Online Reporting System (GAORS) on a timely basis (at least quarterly)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	Our system downloads on a regular quarterly basis.
12. Did the LEA have Perkins IV Federal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10	Due to the fact that a planned workshop for one our CTAE teachers was canceled with short notice, we were not able to

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
<i>funds greater than \$500,000 (combined total of Program Improvement, PerkinsPlus, and Carryover) left unspent after June 30, 2014?</i>					spend all of our budgeted funds in our Program Improvement Grant.
<b>13. Did the LEA report EOPA testing irregularities for the most recent fiscal year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	Our system had no irregularities last school year.
<b>Total Points</b>				<b>60</b>	

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

CTAE Director (Signature): \_\_\_\_\_ Date: 1/20/2015

**APPENDIX G**

**PERSONNEL ACTIVITY REPORT  
(PAR)**

Employee: \_\_\_\_\_ School: \_\_\_\_\_  
 \_\_\_\_\_

Reporting Period: \_\_\_\_\_

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

<b>Program Name</b>	<b>Date of Activity</b>	<b>Description of Activity</b>	<b>Hours Worked</b>	<b>Total Compensation</b>	<b>Distribution of Time</b>

# PERSONNEL ACTIVITY REPORT (PAR)

Employee: Jane Doe School: Westside High  
School

Reporting Period: May 1 – 30, 2015

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Program Name	Date of Activity	Description of Activity	Hours Worked	Total Compensation	Distribution of Time
Perkins	May 2, 2015	Substitute-FBLA	8	\$65.00	100%
Perkins	May 6, 2015	EOPA Administration	2	\$60.00	100%
Perkins	May 7, 2015	EOPA Data Entry	6	\$180.00	100%

\_\_\_\_\_  
 Signature of Employee

\_\_\_\_\_  
 Date