

Georgia Department of Education
21st Century Community Learning Centers
Compliance and Performance Assessment Monitoring Form
2010-2011

Indicate by initials that the review step was completed, and answer all questions. Reviewer must provide working paper document reference numbers for each item of supporting evidence. If more than one reviewer worked on the same indicator, each reviewer must provide his (her) initials. Reviewer must not be the same person assigned to provide technical assistance to the subgrantee, nor should reviewer provide the subgrantee during the review process with results or determination of the review.

VII: FIDUCIARY RESPONSIBILITIES

Section 1: Management & Accountability

Indicator#	Compliance Area	Evidence	Compliance Status	Verification Received/Comments/Recommendations												
<p style="text-align: center;">F1</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">DOCUMENT REF#</td> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F1</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F1	Number#	to	Internal Control Environment	<p>Evidence that subgrantee organization's management assumes responsibility and support for the 21st CCLC program and documents official acceptance of grant award.</p> <ul style="list-style-type: none"> • Official Grant Award Notification • Signed Agreement • Minutes of Meetings • Board, or equivalent official approval accepting award. 	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet	
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<p style="text-align: center;">F2</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">DOCUMENT REF#</td> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F2</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F2	Number#	to	Internal Control	<p>Evidence that the organization segregates duties (to the greatest extent possible) to provide a system of checks and balances and has updated written policies or procedures (e.g. org charts, manuals, process charts, reports, books, policies) in the following areas:</p> <ul style="list-style-type: none"> • Grant Budget, Accounting and Financial Reporting • Grant Administration • Supplement not Supplant 	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet (Not applicable is not an option as all subgrantees are required to have procedures)	Ascertain reasonable evidence in policies and procedures of functions that recording, approval and processing (e.g. payment/receipt) are not performed by the same person(s).
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Georgia Department of Education
 Brad Bryant, State Superintendent of Schools

		<ul style="list-style-type: none"> • Contract Administration • Procurement • Prevent and Detect Fraud • Risk Management • Human Resources • Timekeeping • Payroll • Travel • Parental Involvement • Field Trips • Vendor Payments • Property & Inventory • Cash Management • Audit resolution • Monitoring of subawards (if fiscal agent) • Records retention 														
<p style="text-align: center;">F3</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F3</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F3	Number#	to	<p>Fraud, Waste and Abuse, and Ethics</p>	<p>Evidence that the subgrantee has developed and implemented a policy that clearly defines the process employees must use to report fraud, waste, or abuse of resources purchased with 21st CCLC program funds.</p> <p>(Does grantee implement processes to prevent and detect and deter fraud?)</p> <p>Subgrantee has and communicates a code of ethics.</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F4</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F4</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F4	Number#	to	<p>Audit Resolution</p>	<p>a. Evidence that an audit was conducted for the prior fiscal year (in accordance with OMB A-133 if applicable).</p> <p>b. Evidence that if findings questioned costs and management letters were issued conditions were corrected and resolved timely. (Review required corrective action and clearance letter issued by GaDOE)</p> <p>(Note if findings require additional monitoring of condition during this review and if resolved; check if reoccurrence in current program)</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not applicable</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not applicable</p>	
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<p style="text-align: center;">F5</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F5</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F5	Number#	to	<p>Monitoring Findings Resolution</p>	<p>a. Evidence that prior year monitoring visit has been conducted – review letter indicating list of findings.</p> <p>b. Evidence that if findings questioned costs and management letters were issued conditions were corrected and resolved timely. (Review required corrective action and clearance letter issued by GaDOE)</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not applicable</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not Applicable</p>	
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<p style="text-align: center;">F6</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F6</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F6	Number#	to	<p>The sub-grantee provides evidence of documentation of separate accounting of funds for 21st CCLC.</p>	<p>c. Entity 's Chart of Accounts is sufficient to meet federal reporting requirements of 21st CCLC program and GaDOE -- accounts by Fund, Object, Function, Program Code, and account classification.</p> <p>Program Funds are identified and tracked separately in accounting system evidenced by year-to-date and monthly reports for the period of availability.</p> <ul style="list-style-type: none"> • Financial/Budget reports • Monthly financial expenditure summary reports • General ledger report 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F7</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F7</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F7	Number#	to	<p>Cash Management</p>	<p>a. Sample reimbursement requests and trace to supporting documentation showing that the costs for which reimbursement was requested were paid prior to the date of the reimbursement request.</p> <p>b. Determine if differences between accounting records and 1 source documents exist.</p> <p>c. Evidence that reconciliation and verification of 21st CCLC cash receipt is performed, and Bank</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F9</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">DOCUMENT REF#</td> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F9</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F9	Number#	to	<p>Monitoring</p>	<p>a. Evidence that subgrantee has a written agreement or equivalent notification with subaward recipient that provides evidence of required monitoring of compliance with 21st CCLC program rules and regulations.</p> <p>b. Evidence that subgrantee has a performed monitoring as specified.</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not applicable</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Not applicable</p>	
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Section 2: Use of Funds

<p>F11</p> <table border="1" data-bbox="94 841 310 889"> <tr> <td>Reviewer Initials</td> <td></td> </tr> </table> <table border="1" data-bbox="94 930 310 1133"> <tr> <td colspan="2">DOCUMENT REF#</td> </tr> <tr> <td>SysCode</td> <td></td> </tr> <tr> <td>FY</td> <td>11</td> </tr> <tr> <td>Indicator#</td> <td>F11</td> </tr> <tr> <td>Number#</td> <td>to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F11	Number#	to	<p>Activities Allowed or Unallowed (Expenditures)</p>	<p>Sample transactions from expenditure reports to verify that activities were allowable and properly classified into the accounting records, and</p> <ul style="list-style-type: none"> • Appropriately authorized and approved • Allowable under the grant • Used consistent and appropriate rates(if rates are used, are they developed using all users) • Actual and not budgeted cost • Not reported twice • In accordance with applicable cost principles • Are excluded from the pool of indirect costs • Computed correctly • Was the grant refunded its share 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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		of any refunds and discounts														
<p>F12</p> <table border="1"> <tr> <td>Reviewer Initials</td> <td></td> </tr> </table> <table border="1"> <tr> <td colspan="2">DOCUMENT REF#</td> </tr> <tr> <td>SysCode</td> <td></td> </tr> <tr> <td>FY</td> <td>11</td> </tr> <tr> <td>Indicator#</td> <td>F12</td> </tr> <tr> <td>Number#</td> <td>to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F12	Number#	to	Allowable Costs for Encumbrances (Obligations) and Committed Funds	<p>Evidence that grantee's outstanding purchase orders and requisitions are for authorized and for allowable activity costs.</p> <p>Review accounting reports and sample supporting source documents, i.e. purchase orders and requisitions.</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet	
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Section 3: Level of Effort – Supplement not Supplant

<p>F13</p> <table border="1"> <tr> <td>Reviewer Initials</td> <td></td> </tr> </table> <table border="1"> <tr> <td colspan="2">DOCUMENT REF#</td> </tr> <tr> <td>SysCode</td> <td></td> </tr> <tr> <td>FY</td> <td>11</td> </tr> <tr> <td>Indicator#</td> <td>F13</td> </tr> <tr> <td>Number#</td> <td>to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F13	Number#	to	Supplement not Supplant	<p>Evidence that subgrantee uses 21st CCLC funds to supplement other sources.</p> <p>Review prior year budget history reports of entity expenditures to determine whether non-21st CCLC funds paid for same services in the prior year.</p> <p>If entity expenditures paid for services, did the current level of services increased in proportion to the level of 21st CCLC program share.</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet	
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Section 4: Procurement

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Section 5: Personnel

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<p style="text-align: center;">F16</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F16</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F16	Number#	to	<p>Payroll Time Distribution</p>	<p>Evidence that payrolls are supported by approved time and attendance records, prepared at least monthly, after-the fact and account for the total activity for which the employee actually worked :</p> <ul style="list-style-type: none"> • Staff timesheets • Payroll records indicating rate of pay and hours worked weekly • Employee work schedules • Periodic Certifications, signed and dated by employee or supervisor with first- hand knowledge of the work performed • Personnel Activity Reports or equivalent (for employees who work on multiple cost objectives or activities) and signed by employee. 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F17</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F17</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F17	Number#	to	<p>The sub-grantee pays fringe benefits and other costs associated with employee compensation are necessary, reasonable and allocable.</p>	<p>Evidence that fringe benefits comply with all applicable laws, cost principles and are consistent with subgrantees procedures:</p> <ol style="list-style-type: none"> a. Payroll records b. Time sheets c. Work schedules 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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Section 6: Travel & Professional Development

Section 6: Travel & Professional Development																
<p>F18</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2">DOCUMENT REF#</th> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td align="center">11</td> </tr> <tr> <td>Indicator#</td> <td align="center">F18</td> </tr> <tr> <td>Number#</td> <td align="center">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F18	Number#	to	<p>Travel</p>	<p>The sub-grantee uses travel for 21st CCLC staff to participate in authorized conferences, workshops, and/or meetings directly related to the 21st CCLC program, and not to the general needs of the district or agency. The individual performs activities on behalf of or directly to the 21st CCLC program and all costs associated with travel are reasonable and necessary conform to applicable laws and regulations.</p> <p>a. Conference/meeting/training agendas b. Travel authorizations c. Travel/expense reports</p> <p>(Are rates and processes used in accordance with applicable laws, policies and procedures)</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet	
Reviewer Initials																
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<p>F19</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2">DOCUMENT REF#</th> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td align="center">11</td> </tr> <tr> <td>Indicator#</td> <td align="center">F19</td> </tr> <tr> <td>Number#</td> <td align="center">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F19	Number#	to	<p>Professional Development</p>	<p>Evidence that subgrantee implements and adheres to policies and procedures for use of 21st CCLC funds for allowable, reasonable and necessary travel for the benefit of the program.</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet	
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Section 7: Use of Consultants

<p align="center">F20</p> <table border="1"> <tr> <td>Reviewer Initials</td> <td></td> </tr> </table> <table border="1"> <tr> <td colspan="2">DOCUMENT REF#</td> </tr> <tr> <td>SysCode</td> <td></td> </tr> <tr> <td>FY</td> <td align="center">11</td> </tr> <tr> <td>Indicator#</td> <td align="center">F20</td> </tr> <tr> <td>Number#</td> <td align="center">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F20	Number#	to	<p>Use of Consultants</p>	<p>Policy evidences that subgrantee implements and adheres to policies and procedures for the use of consultants charged to 21st CCLC program funds.</p> <ul style="list-style-type: none"> • Procurement process • Rates • Deliverables 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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Section 8: Property, Inventory and Equipment

<p align="center">F21</p> <table border="1"> <tr> <td>Reviewer Initials</td> <td></td> </tr> </table> <table border="1"> <tr> <td colspan="2">DOCUMENT REF#</td> </tr> <tr> <td>SysCode</td> <td></td> </tr> <tr> <td>FY</td> <td align="center">11</td> </tr> <tr> <td>Indicator#</td> <td align="center">F21</td> </tr> <tr> <td>Number#</td> <td align="center">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F21	Number#	to	<p>Property, Inventory and Equipment</p>	<p>Evidence that subgrantee policies cover the management and disposition of inventory, property and equipment acquired with 21st CCLC program funds.</p> <ul style="list-style-type: none"> • Purchase orders • Invoices • Segregation of duties 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F22</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F22</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F22	Number#	to	<p>Property, Inventory and Equipment tracking</p>	<p>a. All equipment and inventory is individually tagged with permanent identification number reflecting 21st CCLC as purchaser</p> <p>b. Inventory list includes, cost, who holds title, identification number, serial number, description, location, acquisition date and cost.</p> <p>Random physical check of the inventory is conducted</p> <ul style="list-style-type: none"> • Inventory List is maintained • Purchase orders • Invoices 	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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<p style="text-align: center;">F23</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Reviewer Initials</td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">DOCUMENT REF#</th> </tr> <tr> <td style="width: 50%;">SysCode</td> <td style="width: 50%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F23</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F23	Number#	to	<p>Equipment Disposition, replacement or transfer</p>	<p>a. Evidence that subgrantee maintains a process to obtain authorization from GaDOE to dispose, replace or transfer equipment purchased with 21st CCLC.</p> <p>b. Evidence that a policy and process is documented to retain, for at least three years, record of any equipment disposed, replaced or transferred.</p>	<p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p> <p><input type="checkbox"/> Meets</p> <p><input type="checkbox"/> Does Not Meet</p>	
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Section 9: Final Reporting, Completion and Records Retention

F24	Completion Reports	<p>If grantee is a continuation grantee, evidence that a completion report has been processed and accepted by GaDOE.</p> <p>Verify the final total expenditures to accounting financial records</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet													
<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">DOCUMENT REF#</td> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">F24</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	F24	Number#	to				
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F25	Records Retention	<p>Evidence that the subgrantee implements a records retention process to maintain all 21ST CCLC grant fiscal and programmatic records for at least three years from date of final closeout expenditure report, or final date of audit resolution (when grantor indicates finding is resolved), whichever is later.</p>	<input type="checkbox"/> Meets <input type="checkbox"/> Does Not Meet													
<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Reviewer Initials</td> <td style="width: 20%;"></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">DOCUMENT REF#</td> </tr> <tr> <td style="width: 80%;">SysCode</td> <td style="width: 20%;"></td> </tr> <tr> <td>FY</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Indicator#</td> <td style="text-align: center;">4 F25</td> </tr> <tr> <td>Number#</td> <td style="text-align: center;">to</td> </tr> </table>	Reviewer Initials		DOCUMENT REF#		SysCode		FY	11	Indicator#	4 F25	Number#	to				
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Number#	to															

REFERENCES & RESOURCES:

21ST CCLC Non-Regulatory Guidance:

<http://www2.ed.gov/programs/21stcclc/guidance2003.pdf>

Regulations

<http://www2.ed.gov/policy/elsec/leg/esea02/pg55.html>

Georgia Department of Education
 Brad Bryant, State Superintendent of Schools

Education Department General Administrative Regulations (EDGAR):

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.pdf>

OMB A-21, 87 & 122 Cost Principles

http://www.whitehouse.gov/omb/financial_offm_circulars/

OMB A-133 Compliance Supplement - Audits of States, Non-Profits and Local Organizations *June 2010

http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2010

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Georgia Department of Education
Brad Bryant, State Superintendent of Schools

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July 1, 2010