



**21<sup>ST</sup> CENTURY COMMUNITY  
LEARNING CENTERS PROGRAM**

**MONITORING DOCUMENT  
FIDUCIARY RESPONSIBILITIES**

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Brad Bryant, State Superintendent of Schools  
“We will lead the nation in improving student achievement.”

# GaDOE STRATEGIC GOALS

**Goal 1** Increase high school graduation rate, decrease drop out rate, and increase post-secondary enrollment rate.

Status



**Goal 2** Strengthen teacher quality, recruitment, and retention.

Status



**Goal 3** Improve workforce readiness skills.

Status



**Goal 4** Develop strong education leaders, particularly at the building level.

Status



**Goal 5** Improve the SAT, ACT, and the achievement scores of Georgia students.

Status



**Goal 6** Make polices that ensure maximum academic and financial accountability.

Status



# **THE NEW AND IMPROVED FIDUCIARY MONITORING DOCUMENT FOR THE 21<sup>ST</sup> CCLC GRANT**

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# WHAT IS NEW?

- 1) BA/ERES will not be monitoring their own region
- 2) Monitoring document is longer and more detailed
- 3) In many areas, the compliance section is either meets or does not meet
- 4) Parts of document can be prepared ahead of time and parts of it will be done the day of the monitoring visit
- 5) The fiduciary monitoring may take more than one day

# THE FIDUCIARY SECTIONS OF THE MONITORING DOCUMENT

The new Fiduciary Monitoring document is comprised of nine sections:

- 1) Management and Accountability
- 2) Use of Funds
- 3) Level of Effort (Supplement not Supplant)
- 4) Procurement
- 5) Personnel
- 6) Travel and Professional Development
- 7) Use of Consultants (Contractors)
- 8) Inventory
- 9) Final Reporting and Retention of Records

# MANAGEMENT AND ACCOUNTABILITY

## Internal Control Environment (Section I, F1)

Evidence of that management assumes responsibility and support for the 21<sup>st</sup> CCLC program and documents official acceptance of grant award.

Monitors will be looking for:

- 1) Official Grant Award Notification
- 2) Signed Agreement
- 3) Minutes of Meetings
- 4) Board or equivalent official

# MANAGEMENT AND ACCOUNTABILITY

## Internal Controls (Section I, F2)

### ***This is the Heart of the Document***

Evidence that the organization segregates duties to the greatest extent and provides a system of checks and balances. For example, has updated written policies or procedures (e.g. organizational charts and manuals).

# MANAGEMENT AND ACCOUNTABILITY

- a) Grant Budget, Accounting and Financial Reporting
  - E.G. A plan to monitor and administer grant funds and record retention
  - E.G. A plan to allow supplementing and preventing supplanting
- b) Cash management
  - E.G. The person who issues the checks is not the same person doing bank reconciliation
- c) Risk Management and Fraud Detection
  - E.G. Have in place methods to detect fraud and to reduce risk
- d) Procurement , Vendor Payments and Contracts
  - E.G. Procedures from purchase order through expenditure clearing bank
  - E.G. Methods of creating a contract and plan to ensure performance of the contract
- e) Payroll and Timekeeping
  - E.G. Plan in place to ensure timesheet accuracy
  - E.G. Plan to ensure that two related people does not supervise the other
- f) Travel, Field Trips and Parent Activities
  - E.G. The process to plan and authorize travel, field trips and parent involvement
- g) Property and Inventory
  - E.G. The process of acquiring, tracking and controlling inventory



# MANAGEMENT AND ACCOUNTABILITY

- ***Please note:*** This is an all or nothing compliance section – either you meet or do not meet. It will be prudent to make sure you have policies and procedures in place for each category.

# MANAGEMENT AND ACCOUNTABILITY

## Fraud, Waste and Abuse (Section I, F3)

Evidence of that developed and implemented a policy that clearly defines the process employees must use to report fraud, waste or abuse of resources purchased with 2st CCLC funds

Monitors will be looking to:

- a) Verify plan and how it can prevent and detect fraud

# MANAGEMENT AND ACCOUNTABILITY

## Audit Resolution (Section 1, F4)

Evidence that an audit was conducted for the prior fiscal year in accordance with OMB A-133 if applicable.

Monitors will be looking for:

- a) Clearance letter from GaDOE
- b) Or approved corrective action and clearance letter from GaDOE

# MANAGEMENT AND ACCOUNTABILITY

## Monitoring Findings Resolution (Section 1, F5)

Evidence that a prior year monitoring visit has been conducted

Monitors will be looking for:

- a) Letter detailing list of findings
- b) Clearance letter from GaDOE
- c) Or approved corrective action and clearance letter from GaDOE

# MANAGEMENT AND ACCOUNTABILITY

## Separate Accounting of 21<sup>st</sup> CCLC Funds (Section 1, F6)

Evidence of documentation of separate accounting of 21<sup>st</sup> CCLC Funds which indicate entity's accounting system is sufficient to meet federal reporting requirements of 21<sup>st</sup> CCLC program in tracking and identifying grant expenditures

Monitors will be looking for:

- a) General Ledger (Y-T-D)
- b) Financial/Budget Reports
- c) Monthly Financial Expenditure Summary Reports  
E.G. Check Register Report, Payroll Detail Distribution Report

# MANAGEMENT AND ACCOUNTABILITY

## Cash Management (Section 1, F7)

Evidence of documentation of cash control

Monitors will be looking for:

- a) A clear path of authorization prior to purchase
- b) Consistency between financial reports and the invoice amount
- c) Bank Statements (12 months)

# MANAGEMENT AND ACCOUNTABILITY

## Program Income (Section 1, F8)

Evidence that sub-grantee has written policies and procedures to identify and record program income correctly.

Monitors will be looking for:

- a) Documentation of permission from GaDOE
- b) Documentation that the income was correctly recorded
- c) Documentation that the costs were deducted from gross

# MANAGEMENT AND ACCOUNTABILITY

## Monitoring (Section 1, F9)

Evidence that sub-grantee has a written agreement or equivalent notification with sub-award recipient that provides evidence of required monitoring of compliance with 21<sup>st</sup> CCLC program rules and regulations.

Monitor will be looking for:

- a) Fiscal Agent has implemented a plan to insure all expenditures are in compliance with program.
- b) All expenses have the approval of the Fiscal Agent



# MANAGEMENT AND ACCOUNTABILITY

## Partners/Collaboration (Section 1, F10)

Evidence of an on-going documentation of contributions (in-kind or resources) from partnering agencies or other sources.

Monitors will be looking for:

- a) In-kind contribution list
- b) Volunteer Log
- c) Partner Agreements

# USE OF FUNDS

## Expenditures: (Section 2, F11)

Evidence of expenditures that indicate activities are allowable and properly classified.

Monitors will be looking for (based on a sampling of expenses):

- a) Allowable under the grant
- b) Computed correctly
- c) Purchase order, receipt of goods, invoice and proof of payment
- d) Expenses are actual and not budgeted
- e) Not submitted more than once for reimbursement
- f) Are the costs excluded from the pool of indirect costs
- g) Was the grant refunded its share of any rebates or discounts

# USE OF FUNDS

## Future Encumbrances/Obligations of Funds: (Section 2, F12)

Evidence of future expenditures that indicate activities are allowable and properly classified.

Monitors will be looking for:

- a) Allowable under the grant
- b) Authorization of purchase orders, check requisitions

# LEVEL OF EFFORT – SUPPLEMENT NOT SUPPLANT

## Supplement Not Supplant (Section 3, F13)

Evidence of that sub-grantee uses 21sts CCLC funds to supplement other funding sources.

Monitors will be looking for:

- a) Expenditures made in the prior year for the same services this year via the budget history
- b) Expenditures are in addition to rather than taking the place of

# PROCUREMENT

## Procurement (Section 4, F14)

Evidence of that procurements comply with applicable laws and regulations, exclude parties suspended or debarred and ensure performance of the contract.

Monitors will be looking for:

- a) Amount committed a specific contractor
- b) Goods and services to be performed
- c) Dates, locations and number of recipients to be served
- d) Justification if competition limited

# PERSONNEL

## Personnel, Payroll, Time and Effort and Fringe Benefits

### Section 5 (F15-17)

Evidence of that entity: complies with all applicable laws, policies and procedures for hiring 21<sup>st</sup> CCLC personnel; payroll is supported by documentation; fringe benefits comply with all applicable laws and costs principles and supported by payroll records.

Monitors will be looking for:

- a) Personnel action forms, scheduled rate of pay
- b) Timesheets, periodic certification, personnel activity reports, payroll records
- c) Work Schedules

# TRAVEL AND PROFESSION DEVELOPMENT

## Travel

### Section 6, F18

Evidence that all costs associated with travel for the 21<sup>st</sup> CCCL grant are reasonable and necessary and conform to applicable laws and regulations.

Monitors will be looking for:

- a) Proper Travel Authorizations
- b) Literature concerning conference
- c) Agendas
- d) Travel Expense Reports
- e) Proof of Attendance

# TRAVEL AND PROFESSIONAL DEVELOPMENT

## Professional Development (Section 6, F19)

Evidence that all costs associated with professional development for the 21<sup>st</sup> CCCL grant are reasonable and necessary and conform to applicable laws, regulations, policies and procedures. In addition, the extra allocated professional development funds are implemented and adhered to the guidelines mandated by the 21<sup>st</sup> CCLC program GaDOE staff.

Monitors will be looking for:

- a) Proper Travel Authorizations (if applicable)
- b) Literature concerning conference/embedded training
- c) Agendas
- d) Travel Expense Reports (if applicable)
- e) Proof of Attendance

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# USE OF CONTRACTORS

## Use of Contractors (Section 7, F20)

Evidence that sub-grantee implements and adheres to policies and procedures for the use of consultants charged to the 21<sup>st</sup> CCLC program.

Monitors will be looking for:

- a) Documentation of Performance of goods and services
- b) Documentation of costs of performance of goods and services
- c) Documentation of the Procurement Process
- d) Documentation of competition

# PROPERTY, INVENTORY & EQUIPMENT

## Property, Inventory and Equipment

### Section 8, F21-23

Evidence of that sub-grantee policies cover the management and disposition of inventory, property and equipment acquired with 21<sup>st</sup> CCLC funds; the tagging and tracking of property and equipment acquired with 21<sup>st</sup> CCLC funds; and the sub-grantee maintains a process to obtain authorization from GaDOE to dispose, replace or transfer equipment acquired with 21<sup>st</sup> CCLC funds.

Monitors will be looking for:

- a) Property and Inventory in budget, authorization, purchase orders, receipt of inventory or property and proof of payment
- b) Current inventory list with components listed in EDGAR (74.34-37 and 80.30-32)
- c) Random physical check of inventory
- d) Process is documented and documentation retained for three years after disposal, transfer or replaced

# FINAL REPORTING, COMPLETION & RECORD RETENTION

## Completion Reports (Section 9, F24)

Evidence of that sub-grantee maintains a procedure and evidence that a completion report has been processed and accepted by GaDoe.

Monitors will be looking to:

- a) Verify the total of the completion report to the total disbursed
- b) Verify the total expenditures to the financial reports

# FINAL REPORTING, COMPLETION & RECORD RETENTION

## Records Retention (Section 8, F25)

Evidence of that sub-grantee implements a records retention process to maintain all 21<sup>st</sup> CCLC grant fiscal and programmatic records for at least three years from date of final closeout expenditure report or final date of audit resolution (or whichever is later)

Monitors will be looking to:

- a) Monitor will verify policy and procedure



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