



Charter Schools Planning and Implementation (P&I) Grant Technical Assistance Training July 17, 2020

Charter Schools Program (CSP)
Office of School Transformation
Division of School Effectiveness
South Carolina Department of Education

Molly M. Spearman – State Superintendent of Education

Charter School Program (CSP) Planning and Implementation (P&I)

- Natasha Anderson, CSP P&I Grant Manager, Office of School Transformation
- Kayla Audette, CSP Program Manager, Office of School Transformation
- Donna Manning, Assistant Director, Office of School Transformation
- Stephen Stokes, Grants Coordinator, Division of Legal Affairs
- Pearlie Gantt, Fiscal Analyst III, Grants Accounting Office
- Hershula Davis, Auditing Manager, Office of Auditing Services

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Office of School Transformation

The Office of School Transformation works cohesively as a team across programs with South Carolina schools to ensure all students perform at high levels, the learning environment is innovative, stakeholders collaborate, and opportunity is the norm.

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Technical Assistance Training Purpose

- Subgrantee Obligations
- Overview of “allowable, allocable and reasonable” expenses
- Overview of all requirements

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Availability of Funds

- Funds are available on a reimbursement basis
- Applicants awarded Planning and/or Implementation subgrants will receive continuation funds contingent upon:
 - Availability of funds
 - Subgrantee meeting stated benchmarks
 - Subgrantee submitting requested SCDE and USED documentation

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Availability of Funds (cont.)

- Authorized public chartering agencies use increases in student achievement for all groups of students... as the most important factor when determining to renew or revoke a school's charter.”
- Source: http://scstatehouse.gov/sess120_2013-2014/prever/3853_20140604.htm

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Basic Information

- The grant funding period for Planning is July 1, 2020 - June 30, 2021 (twelve months).
- The Planning Phase may be shorter however it cannot exceed eighteen (18) months.
 - A subgrantee who does not complete Planning within the twelve (12) months may request an additional eight (6) months. Total eighteen (18) months for Planning.
- The grant funding period for Implementation Year One may be up to twelve (12) months.

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Basic Information (cont.)

- The Implementation Year Two may be up to twelve (12) months except for subgrantees who used different variations of Planning and/or Implementation Year One.
- The Implementation phase must not exceed twenty-four (24) months.
- All phases in total (Planning, Implementation Years 1 and 2) must not exceed thirty-six (36) months.

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**Subgrant Management
Under the Uniform Grant Guidance
for
Charter Schools Program
Planning & Implementation Subgrantees**

July 17, 2020

**Stephen Stokes,
*Grants Program, Division for Legal Affairs***

Molly M. Spearman – State Superintendent of Education

Agenda

- Uniform Grant Guidance (2 CFR Part 200)
- Role of Grant Manager
- Internal Controls
- Financial Management
- Other Items
- Resources

Disclaimer

This presentation is designed to help the South Carolina Department of Education's subrecipients understand part of the contents of the Uniform Grant Guidance in 2 CFR Part 200.

This presentation is *not a substitution* for reading the regulations.

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Uniform Grant Guidance (2 CFR Part 200)

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EDGAR

- Title 34 of Code of Federal Regulations (CFR)—US Department of Education
- **EDGAR** is “**E**ducation **D**epartment **G**eneral **A**dministrative **R**egulations” which is **now**
 - 34 CFR Parts 75-79 and 81-99
 - and
 - 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

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What is 2 CFR Part 200?

- Regulations for federal grants
- Effective as of December 24, 2014, for federal grant awards and subawards
- Incorporates uniform administrative requirements, cost principles, and audit requirements into one set of regulations
- Effort to streamline federal regulations to reduce risks of waste, fraud, and abuse.

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UGG is Federal Regulation 2 CFR Part 200

Subgrant recipients must follow federal regulations:

- Administrative requirements (Subpart B)
- Cost principles (Subpart E)
- Audit requirements (Subpart F and Appendix XI)

Remember

- If federal program statute/regulation differs from UGG, statute/regulation governs
- Know what changes affect your entity
- Know where to find answers.

UGG Requirements

1. Focus on Outcomes
 - Performance, not just compliance
 - Auditors must look more at “outcomes” than to “process”
2. Performance Metrics (§200.301)
3. Risk Assessments (§200.205)

Subgrant Management Under the UGG

Role of the Subgrant Manager

Role of Subgrant Manager

Manage and administer subgrant:

- Programmatic activities
- Achieve all goals and objectives
- Maintain fiscal management requirements
- Ensure retention of accurate documentation
- Maintain records
- Submit *all* required reports.

Subgrant File Contents

- | | |
|--|---|
| 1. Original application | 7. financial expenditure reports |
| 2. Assurances and terms and conditions | 8. budgets and budget modifications |
| 3. Application instructions | 9. annual audit report with management letter |
| 4. Grant award notification(s) (GAN) | 10. official related correspondence |
| 5. required forms and documents | 11. official decisions |
| 6. annual grant performance reports | |

Grant File Protocols

- Establish secure area to store official grant files
- Routinely review and reinforce proper internal controls and procedures with staff as inconsistencies are noted.

Grant File Protocols (cont.)

- Include documents on paper or electronically
- Allow for easy retrieval of both systems
- Official vs. personal documents
- Ensure protection of personally identifying information (PII).

Subgrant Management Under the UGG

Internal Controls

Internal Controls 2 CFR Part 200.303

- Require effective accountability and control over funds, property, and assets
- Provide reasonable assurance funds are managed in compliance with statutes, regulations, and terms and conditions.

Internal Controls (cont. #1)

Policies and procedures that

- Govern activity and expenses
- Ensure accountability
- Must be documented (i.e., in writing).

Internal Controls (cont. #2)

Three objectives:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations.

Internal Controls (cont. #3)

Practical application

- Ensure segregation of duties
- Perform routine reconciliations based on written procedures
- Have inventory control system (proper sign-out/return forms)
- Perform annual inventory of assets
- Rigorously follow policies/procedures.

Subgrant Management Under the UGG

Post Award Management

Post-Award Requirements

2 CFR Part 200 Subpart D

- I. Standard for Financial and Program Management
- II. Property Standards
- III. Procurement Standards
- IV. Performance and Financial Monitoring and Reporting
- VI. Record Retention and Access
- VII. Remedies for Noncompliance
- VIII. Closeout

I. Standards for Financial & Program Management

- §200.300 Statutory & national policy requirements
- §200.301 Performance measurement
- §200.302 Financial management
- §200.303 Internal controls
- §200.306 Cost sharing or matching
- §200.308 Revision of budget & program plans
- §200.309 Period of performance

Financial Management

2 CFR Part 200.302

You are accountable and responsible for financial and program management of subgrant award.

Federal subgrant funds entrusted to you require responsible stewardship.

Financial Management System

Must Provide

1. Identification of Federal Awards
2. Financial Reporting
3. Accounting Records
4. Internal Controls
5. Budget Controls
6. Written Procedures to Implement §200.305
7. Written Procedures to Determine Allowability.

Identification of Federal Awards

- Must identify receipt and expenditure of funds for all federal awards
- Must identify federal program awards
 - Catalog of Federal Domestic Assistance (CFDA) title and number
 - federal award identification number (FAIN)
 - year of award
 - name of federal awarding agency and name of pass-through entity.

Financial Reporting

Must be able to support accurate, current, and complete disclosure of each federal award or program's financial results that meet reporting requirements set forth in subgrant award.

Financial Reporting (cont.)

- System must be able to relate financial data to performance data
- May have to provide cost data using unit costs associated with performance measures to demonstrate program outcome improvements.

Accounting Records

Must be able to maintain records to identify source and application of funds

Records must include (documentation to support):

- authorizations
- obligations and unobligated balances
- expenditures
- assets
- income and interest.

Subgrant Management Under the UGG

Developing Policies and Procedures

Written Financial Management Procedures

- Demonstrate sound internal controls
- Enable comparison with expenditures to approved award budgets
- Set procedures for payment requests and payments
- Determine allowability of costs.

Required Written Policies & Procedures

1. Cash Management Procedures—§200.302(b)(6) & §200.305
2. Allowability Procedures—§200.302(b)(7)
3. Conflict of Interest Policy—§200.318(c)
4. Procurement Procedures—§200.319(c)
5. Travel Policy—§200.474(b)

Allowability of Costs §200.403

Entity must have written procedures for determining allowability of costs compliant with Subpart E Cost Principles and terms and conditions of award.

Allowability of Costs (cont.)

All costs must be

- Necessary, reasonable, and allocable
- Conform with federal law and grant terms
- Consistent with state and local policies
- Consistently treated
- In accordance with generally accepted accounting principles (GAAP)
- Excluded as match
- Adequately documented.

Determining Allowability

- Is cost identified in approved budget or application?
- Is cost needed for proper and efficient performance of grant program?
- Is there a benefit to grant program associated with cost?
- Does cost align with identified needs based on results and findings from needs assessment?
- Does cost address program goals and objectives and is it based on program data?

Procurement

2 CFR Part 200.318–326

Must

- document procurement procedures—It's the law
- maintain written standards of conduct covering conflicts of interest
- disclose to awarding agency all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award.

Methods of Procurement

- Your procurement procedures should align to those of your authorizer
- All school districts, including charter school authorizers, are encouraged to follow the state's Model Procurement Code.
- Contact your authorizer's finance office for more information on procurement specific to your school.

Procurement Documentation Requirements

2 CFR Part 200.318(i)

- “Must maintain records sufficient to detail the history of procurement”
- Includes but not limited to
 - Rationale for the Method of Procurement
 - Selection of Contract Type
 - Contractor Selection or Rejection
 - Basis for Contract Price

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Inventory Management

2 CFR Part 200.310–316

- Detailed property records
- Physical inventory
- Adequate maintenance procedures
- Control system to prevent loss, damage, and theft
- Equipment must be used by program or project
- Make equipment available for use by other programs.

Record Retention

2 CFR Part 200.333

- Federal requirement is three years
 - May be liable for longer retention period
 - Subject to other rules requiring longer retention
- SCDE requirement is **six years**
- Records for real property and equipment purchased must be retained for six years after final disposition.

Record Access

2 CFR Part 200.336

- Must be accessible to staff and authorized representatives of
 - USED
 - SCDE
 - Inspector General
 - Comptroller General
- Must provide timely and reasonable access to personnel for interview and discussion of records.

Pass-through Entity Requirements

2 CFR Part 200.331

SCDE must evaluate each subrecipient's risk of noncompliance with

- federal statutes
- regulations
- terms and conditions of each subaward.

How SCDE complied

- Developed specific risk assessment criteria, tiers, and weightings
- Solicited input from all SCDE federal program grant managers
- Calculated risk scores for LEAs and non-LEAs (annually)
- Identified LEAs and non-LEAs level of risk.

Risk Criteria

- Personnel turnover
- Required reporting program compliance
- Fiscal compliance
- Performance
- Technical assistance
- Management systems
- Financial stability
- Other material factors (e.g., accreditation, test security, and cheating violations).
- Timely submission of the Single Audit Report

Remedies for Noncompliance 2 CFR Part 200.338

- Temporarily withhold cash payments
- Disallow all or part of cost
- Wholly or partially suspend or terminate award
- Initiate suspension or debarment proceedings
- Withhold further federal awards
- Take other remedies that are legally available.

Common Audit Findings

- Inadequate segregation of duties
- Late submission of reimbursement claim
- Inadequate or no supporting documentation for expenditures
- Contracting with vendors before verification of suspension or debarment
- Reconciliations of accounts not performed or not performed in a timely manner.

Resources

- Electronic Code of Federal Regulations (eCFR)
www.ecfr.gov
- New EDGAR
<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- USED Technical Assistance on UGG
<http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

Other Resources (cont.)

- Applicable regulations in award documents
- COFAR website www.cfo.gov/cofar
- U.S. Government Accountability Office (GAO)'s "Greenbook" (internal control) www.gao.gov/greenbook

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Questions?

Grants Program
South Carolina Department of Education
grants@ed.sc.gov
803-734-5810

Audrey Shifflett, Grants Manager
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Julie Hicks, Program Coordinator

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Grants Accounting Office

Grants Accounting Processing System (GAPS) Charter School Program Planning and Implementation Grant Presentation

July 17, 2020

Pearlie Gantt, Accountant/Fiscal Analyst III

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Three Roles Must be Assigned

Grant Coordinator – Enters Budget/Budget Amendments

Grant Finance – Approves Budget/Enters Expenditures

Finance Approver- Approves Expenditures

Must be at least one different person assigned to each role for a total of at least three people – In other words, one person can not have more than one role on the same grant.

Grants Accounting

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Slide 57

- A4** Print is too small during this portion of the presentation. Not sure if she is sending you an updated version but you'll want to enlarge the font size in this section.

Author, 1/9/2018

Three Roles Assigned (cont'd)

Each Person to be assigned a GAPS role must create an account in the SCDE Member Center

The Sub recipient contact person must email the list of three individuals, their email address and the role they need to be assigned to the Grants Accounting Section at Grantsaccounting@ed.sc.gov.

The Grants Accounting Section will request that the roles be created and will notify the sub recipient once the roles have been established and GAPS can be accessed.

Grants Accounting

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Allocation/Budget

- Allocation entered by the SCDE
- Budget will be entered by person assigned the Grants Coordinator Role at the Sub Recipient level through the Finance/Budget Tab
- GAPS will only allow budget to be entered up to the total amount of the Allocation
- Workflow to the person assigned the Grant Finance Role at the Sub Recipient Finance level for approval and submission to the SCDE Program Office
- Workflow to the SCDE Program Administrator for approval
- After the budget is approved by the SCDE, the system will be available for entry of expenditures

Grants Accounting

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Selecting Grant to work on

(Please note top of screen will have less tabs at the sub recipient level)

Grants Accounting

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Master Data for Sub Grant

Important Dates Displayed:

- 1) Award Period – From and To Dates for Grant Award
- 2) Final Report Date – Final Date for Expenditure Report to be submitted

Grants Accounting

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Budget Tab shows Budgeted Amount

Please remember:

Total Grant Allocation must be budgeted and budget approved before the system will allow an expenditure to be entered.

Sub Recipient: Kershaw | GAPS Administrator | Member Center | Contacts | Logout

SOUTH CAROLINA STATE DEPARTMENT OF EDUCATION

Sub Grant Selector | Sub Grant Home | **Budget** | Amendments | Expenditure | Expenditure Refund | Admin

Sub Recipient: Kershaw
 Sub Grant Title: 21st century After School Learning Test
 Award Period: 9/5/2014 - 9/28/2022

Sub Program Code & Name	Allocation	Budgeted Amount	Unbudgeted Amount
20-Baron DeKalb Element	\$78,000.00	\$0.00	\$78,000.00

Back

Grants Accounting

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Full Allocation fully Budgeted

Sub Recipient: Orangeburg 05 | GAPS Administrator | Member Center | Contacts | Logout

SOUTH CAROLINA STATE DEPARTMENT OF EDUCATION

Sub Grant Selector | Sub Grant Home | **Budget** | Amendments | Expenditure | Expenditure Refund | Admin

Sub Recipient: Orangeburg 05
 Sub Grant Title: 15 Title I Regular
 Award Period: 7/1/2014 - 6/30/2015

Sub Program Code & Name	Allocation	Budgeted Amount	Unbudgeted Amount
01-Initial Allocations	\$2,984,305.00	\$2,984,305.00	\$0.00

Back | Budget Summary

Grants Accounting

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Budget Summary Page

Blue (not shown)
= Awaiting
Approval

Green =
Approved
Budget

Orange =
Pending

Sub Program Code	Function Code	Sub Program Name	(100) Salary	(200) Fringe Benefits	(300) Purchased Services	(400) Instructional Supplies	(500) Equipment	(600) Other	(700) Indirect Costs	Total
01	100	Initial Allocations	\$750,000.00	\$250,000.00	\$95,000.00	\$205,000.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00
01	200	Initial Allocations	\$0.00	\$0.00	\$100,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
01	223	Initial Allocations	\$450,000.00	\$100,000.00	\$100,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$850,000.00
01	224	Initial Allocations	\$235,089.75	\$125,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$435,089.75
01	430	Initial Allocations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,215.25	\$149,215.25
Total:			\$1,435,089.75	\$475,000.00	\$370,000.00	\$555,000.00	\$0.00	\$0.00	\$149,215.25	\$2,984,305.00

Grants Accounting

Status of Budget Approval

Sub Program Code	Function Code	Object Code	Budget Amount	Approval Status
01-Initial Allocations	100	100	\$750,000.00	Approved

Grants Accounting

Budget Amendments

- Follow the process that the initial budget followed.
- System will check budget as each line item change is entered
- System won't allow a decrease to a budgeted line item that will exceed available budget on that line item

Grants Accounting

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Expenditure Reporting

- Entry will be done by individual at the Sub Recipient level with the assigned role. Entry will only be possible after the budget has been approved by the SCDE Program Office
- Entry is done through the Finance Tab
- System will check budget at the initial entry of the expenditure.
- The entry will not be accepted if budget isn't available.
- Workflow to the assigned approving official at the Sub Recipient level for approval
- Workflow to the SDE Office of Finance – Grants Accounting Section for approval and processing for payment

Grants Accounting

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GAPS Reports Available

Two Types of Reports Available

Budget

Budget Summary – High level report to show budget balance

* Budget Details – Budget Balance by line item and **Approval**

Status

Budget Status – Summary report – probably not useful for you

* Budget Actuals Summary – Budget balance/pending items

Expenditures

Expenditure Summary – High level report to show net funds remaining

*Expenditure Details – Line item expenditures report and **Approval**

Status

Expenditure Status – Summary report – probably not useful for you

Expenditure Refund Details – To view status of **Expenditure Refunds**

GAPS Reports Available (cont.)

Additional Tips.

Reports can be sorted by clicking on column headings if needed

Most reports can be exported to EXCEL for further sorting and/or filtering

NOTE – After Final Report Date, Reports Menu is the only way to view grant details

Accessing Reports in GAPS



3) Select Budget Report

Your screen will look a little different. However, you will choose the
 1) Admin Tab and then Go To
 2) Reports Tab

Accessing Reports in GAPS (cont'd)

To check status of a budget



Accessing Reports in GAPS (cont'd)

Listing Current Sub Grants

Grant Name: Set by Grant (dropdown)
 Grant: Select a Grant (dropdown)
 Sub Grant: 16 Title I Regular (201) (07/0) (dropdown) **Select Sub Grant Title**

Sub Recipient Type: Select Sub Recipient Type (dropdown)
 Sub Recipient: Horry (dropdown)
 Sub Program Number: Select Sub Program (dropdown)

Report Type: Budget Details (dropdown) **Select Budget Details to see approval status by line**
 Only Export to Excel:
 Clear Selection | Export to Excel (button)

Grants ID	Sub Grant Name	Entity Name	Sub Program Number	Function code	Object code	Is Item Amendment?	Budget Amount	Expenditure Amount	Net Budget Balance	Approval Status
H63010100116	16 Title I Regular (201)	Horry	01	100	100	<input type="checkbox"/>	\$7,392,041.53	\$5,783,902.49	\$1,608,139.04	Approved
H63010100116	16 Title I Regular (201)	Horry	01	100	200	<input type="checkbox"/>	\$2,621,218.35	\$2,133,729.80	\$487,488.55	Approved

Accessing Reports in GAPS (cont'd)

Budget Report | GAPS Administrator | Member Center | Logout

SOUTH CAROLINA STATE DEPARTMENT OF EDUCATION

Home | Application | Finance | Admin

Reports | Grant Management | Sub-Recipient Management | Process Grants | Application Management | Bulk Email
 CATE Finance Management | General Management

Budget Report **For Budget Reports, you'll have to click on the Button for Inactivated Sub grants if the grant is no longer in an active award status**

List Inactivated Sub Grants (button)

Grant Name: Select Grant Name (dropdown)
 Grant: Select a Grant (dropdown)
 Sub Grant: Select Sub Grant (dropdown)

Sub Recipient Type: Select Sub Recipient Type (dropdown)
 Sub Recipient: Select Sub Recipient (dropdown)
 Sub Program Number: Select Sub Program (dropdown)

Report Type: Select Report to run (dropdown)
 Only Export to Excel:
 You must select a report to run

Accessing Reports in GAPS (cont'd)

The screenshot shows the GAPS interface with the 'Reports' tab selected. A callout box points to the 'Expenditures Reports' option in the dropdown menu, stating: 'Expenditure reports are accessed by going back to Reports Tab'. Another callout box points to the 'From Fiscal Quarter' dropdown menu, stating: 'To review reports by quarter'. The interface includes a navigation bar with 'Home', 'Application', 'Finance', and 'Admin' tabs. Below the navigation bar are several dropdown menus for filtering reports, including 'Grant Name', 'Grant', 'Sub Grant', 'Sub Recipient Type', 'Sub Recipient', 'Sub Program Number', and 'Report Type'. The 'From Fiscal Quarter' dropdown is highlighted with a blue circle.

New Report

Qtrly Not Submitted Reports – To show Quarterly Expenditure Reports Not Submitted

The screenshot shows the GAPS interface with the 'Reports' tab selected. The 'Reports' dropdown menu is open, and the 'Quarterly Not Submitted Reports' option is highlighted in blue. The interface includes a navigation bar with 'Home', 'Application', 'Finance', and 'Admin' tabs. Below the navigation bar are several dropdown menus for filtering reports, including 'Grant Name', 'Grant', 'Sub Grant', 'Sub Recipient Type', 'Sub Recipient', 'Sub Program Number', and 'Report Type'. The 'Quarterly Not Submitted Reports' option is highlighted in blue.

Cont'd - Qtrly Not Submitted Reports – To show Quarterly Expenditure Reports Not Submitted

Report can be run wide open by quarter or can be narrowed down by the other fields shown here

Note: Report doesn't currently bring in items with anything in progress – this will be changed in the near future

Reimbursement of Expenditures

- Weekly payments processed on Wednesday-cutoff for expenditure entry/approval for inclusion in weekly payment is Friday at 5pm most weeks.
- Tuesday morning-reports are run and figures prepared for Weekly Cash Draw
- Wednesday-Checks cut/direct deposits/LGIP transfers made

Reimbursement of Expenditures (cont.)

- Holidays, unforeseen circumstances may impact this normal process
- Please reconcile your books-If you have entered an expenditure and it was approved by your Finance Approver before COB on Friday at 5pm, the payment should be in your Treasurer's Office by the end of the next week.

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For Assistance

Questions related to entry of budget/budget amendments into GAPS

-contact SCDE Program Contact

Questions related to status of budget approval – contact SCDE Program Contact

Questions related to Expenditure Entry

- Send question with screenshot from GAPS to the Grantsaccounting@ed.sc.gov email box

Grants Accounting

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For Assistance (cont.)

Note: To assist us in helping answer your questions, please send as much detail as possible in your initial question so we can do some initial research prior to contacting you.

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FUTURE QUESTIONS/ISSUES

Questions related to **Budget/Budget Amendment Status** need to go to the specific SCDE Program Office – Grants Accounting Staff can't approve or return these items

Questions related to **Expenditures/Expenditures Refunds Status** need to be sent to the SCDE Grants Accounting Office at grantsaccounting@ed.sc.gov.

GAPS issues should be explained and screenshots taken of each step being taken and sent to the Grants Accounting Office at grantsaccounting@ed.sc.gov

Future Questions/Issues (cont.)

Assistance with running reports. Please send your question to grantsaccounting@ed.sc.gov and one of the Grants Accounting Section Team Members will give either give you a call back or send instructions via email to get you to the information that you need.

You're always welcome to copy the assigned Grants Accountant on these email submissions. However, the grants email box is monitored all day and chances are you'll hear back from someone more quickly when your question is submitted through this box. Also, this allows us to maintain a tracking system so we can watch for potential issues affecting multiple users so we can begin trouble shooting the issue

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Training

- Online Video presentations can be found at the following location: <http://www.ed.sc.gov/finance/Grants-Accounting/>

Grants Accounting

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Office of Auditing Services

Post Award Training

Charter School Planning and Implementation Grant

July 17, 2020

Ms. Hershula Davis, Audit Manager

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Reporting

- Charter schools must submit financial data to their sponsoring district for inclusion in the District's annual audit report.
- Data must be submitted in a timely manner in order for the sponsoring district to meet the mandated December 1st submission due date of its audit report to the SCDE.
- In addition to inclusion in the District's report, State Board of Education Regulation 43-601 states that each authorized charter school in the State **must** have an annual, independent audit conducted by a qualified auditing or accounting firm and must file the audit annually with the school's authorized public chartering agency.

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Reporting cont'd

- In addition to filing the audit with the school's chartering agency, the SCDE requests that all charter schools file the audit with the SCDE.
- In addition to submitting the annual audit report, each charter school that receives federal funds as a nonprofit organization (e.g. charter school implementation grant, food service funds) will be required to complete a federal program questionnaire on an annual basis.
- The questionnaire is designed to gather information related to the schools' internal controls and to determine the amount of annual federal expenditures.

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External Audit Preparation

- A single audit is required by an independent auditor if your entity expended \$750,000 in total federal funds during the fiscal year.
- 2 CFR Part 200.509 provides guidance for auditor selection
 - Goal is a high quality audit
 - RFP for audit services must follow procurement standards (i.e. bids)
 - Objectives and scope must be clear
 - Entity must request a copy of the audit organization's peer review report which is required to be conducted under GAGAS
 - Factors to consider in evaluating each proposal
 - Responsiveness to RFP, relevant experience, availability of staff with professional qualifications and technical abilities, results of peer and external quality control reviews, and price

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External Audit Submission

- The annual audit is submitted in the LEA Audit Reporting System (LARS).
 - Training video can be accessed at http://www.kaltura.com/index.php/extwidget/preview/partner_id/1675021/uiconf_id/24189501/entry_id/1_yh6sz3lr/embed/auto
 - Users of the system must create an account in the SCDE member center and be granted rights to the LARS (Contact auditingervices@ed.sc.gov for assistance)
- In addition to the annual audit report, the SCDE supplemental schedules for each fund type must also be uploaded (e.g. General Fund, Special Revenue Fund, Education Improvement Act (EIA Fund)).
- The data collection form is required to be uploaded if the School received a single audit which is required if the School expended \$750,000 in total federal funds during the fiscal year.

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Preparation for SCDE's Audit

- Based upon program manager recommendations, findings from single audits, timeliness of audit report submission, results of monitoring visits, responses to the federal program questionnaire, timeliness of submission of the questionnaire, etc., the charter school's program(s) may be subject to a limited scope financial audit by the SCDE Office of Auditing Services.
- The objective of this audit is to determine if funds were expended in accordance with federal regulations and applicable program guidance and to evaluate the internal controls impacting the obligation and reporting of these funds.

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SCDE's Audit Process

- If selected for a limited scope financial audit by the SCDE's Office of Auditing Service, an engagement letter will be received detailing the objectives, fiscal year(s) subject to audit, data requests, and date(s) of the engagement.
- Prior to our visit, we will ask you to submit
 - Internal policies and procedures related to financial management of the grant such as:
 - Procurement
 - Travel
 - Time and effort
 - Inventory Control
 - Record retention
 - General ledger activity, and
 - A listing of all equipment purchased with the grant

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SCDE's Audit Process cont'd

Once onsite we will:

- Review the results of the last single audit findings to determine if all findings have been corrected
- Select expenditures to review supporting documentation to ensure funds were properly expended in accordance with federal regulations and program guidance
- Review procedures for ensuring costs are obligated during the period of availability, for determining allowable costs charged to the grant, and for determining supplement versus supplant

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SCDE's Audit Process cont'd

- Review general ledger detail activity information for the fund to determine transactions posted through the grant
- Review fund revenue to ensure SCDE reimbursements have been properly accounted for and deposited timely
- Review the location and condition of sampled equipment from the inventory listing

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SCDE's Audit Process cont'd

- At the end of the audit, we will conduct an exit conference to inform you of all findings.
- After completion of the audit engagement, we will send you a copy of the audit report with all findings and recommendations, if applicable. We will also send you a closeout letter requesting repayment for all unallowable or unreasonable expenditures and requesting the completion of a corrective action plan to address all findings, if applicable.
- We allow 30 days from the date of the letter for repayment of funds and completion of the corrective action plan.

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Documentation

- Guidelines for Retaining Documentation to Support Expenditure Claims is embedded within the Assurances of your grant award.
- The guidance document is also located at:
 - <http://www.ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/guidelines-for-retaining-documentation-to-support-expenditures/>
- Adherence to guidance in this document reduces errors, delays, and repeat requests for submission of documentation to fulfill audit requests.

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Uniform Grant Guidance (UGG)

Effective December 26, 2014, the Uniform Grant Guidance, 2 CFR Part 200 consolidated cost circulars, audit regulations, and grant guidance into one set of guidance.

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UGG - Risk Assessment (2 CFR Part 200.331)

Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward which may include consideration of such factors as:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part,
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

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SCDE's Risk Assessment

- Formulated a working group to address UGG requirements
- Developed specific risk assessment criteria, tiers, and weightings
- Solicited the input of all federal program grant managers
- Formulated a total risk score for all LEAs and non-LEAs that are subrecipients of federal funds and determined which LEAs should be identified as high, medium, and low risk
- Risk scores will be used to make federal award grant decisions

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SCDE's Non-LEA Risk Criteria

- Criteria 1 – Personnel Turnover
 - Experience of key personnel; turnover
- Criteria 2 – Required Reporting
 - Required reported submitted and timeliness of submission
- Criteria 3 - Programmatic Compliance
 - Instances of programmatic noncompliance
 - Minimal or significant deficiencies noted

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SCDE's Non-LEA Risk Criteria

- Criteria 4 – Fiscal Compliance
 - Level of fiscal deficiencies noted during monitoring visits
- Criteria 5 – Performance
 - Were performance requirements, expectations, and outcomes met?
- Criteria 6 – Technical Assistance
 - Need for technical support and assistance

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SCDE's Non-LEA Risk Criteria

- Criteria 7 – Audit Report
 - Submission of annual audit report and timeliness of submission
- Criteria 8 – Management Systems
 - Internal control findings or federal award noncompliance findings noted in annual audit report
- Criteria 9 – Financial Stability
 - Percentage of unassigned general fund balance to general fund operating expenditures
- Criteria 10 – Other Material Factors
 - Bankruptcy
 - Litigation
 - Accreditation

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Risk Assessment

- All subrecipients who are identified at risk of noncompliance (high risk) will be notified directly by the Office of the State Superintendent. The SCDE can and will impose specific subaward conditions, allowable under 2 CFR Part 200.207(b), on the federal funds that pass-through the SCDE to the subrecipient.
- All other subrecipients are urged to review the regulations in 2 CFR Part 200 and take immediate action, as nonfederal entities, to come into compliance.

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Remedies for Noncompliance

If SCDE determines that the subrecipient's risk of noncompliance cannot be remedied by imposing special condition(s), the SCDE may take one or more of the following actions, allowable under 2 CFR Part 200.338, as appropriate in the circumstances:

- Temporarily withhold cash payments pending correction of the deficiency by the non-federal entity or more severe enforcement action by the federal awarding agency or pass-through entity.
- Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the federal award.
- Recommend the US Department of Education or US Department of Agriculture (depending upon the grant) initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and federal awarding agency regulations.
- Withhold further federal awards for the project or program.
- Take other remedies that may be legally available.

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SCDE's Financial Manuals

- Annual Audit Guide
 - Usually posted in June
 - Gives guidance for annual audit requirements
 - <http://www.ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/>
- Accounting Handbook
 - Shows chart of accounts for LEAs and allowability of revenue and expenditure accounts in each fund
 - <http://www.ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/>

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SCDE's Financial Manuals cont'd

- Funding Manual
 - Produced by the Office of Finance
 - Lists programs with funds of allocations of at least \$500,000
 - States program regulations, allowable expenditures, disallowed expenditures
 - <http://www.ed.sc.gov/finance/financial-services/manual-handbooks-and-guidelines/>

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Questions???

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Contact Information

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Office of School Transformation

Charter Schools Program Planning & Implementation Subgrantees

July 17, 2020

Natasha Anderson,
*Charter School Program Planning and
 Implementation Grant Manager*

Molly M. Spearman – State Superintendent of Education

CSP P&I Programmatic Reporting Requirements

- Subgrantees must work with authorizer to provide benchmark information, submit required reports and documents.
- Subgrantees who fail to comply may be deemed ineligible for future funding opportunities.
- Subgrantees who fail to comply could experience delayed funding until required reports and documents have been submitted.

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CSP P&I Timeline and Due Dates, RFP pages 13-15

Date	Activity/Action
May 7, 2020	Pre-application technical assistance session
June 8, 2020	Deadline for receipt of applications
July 2020	Notification of awards
July 10, 2020	Post-award technical assistance session
July 1, 2020	Funding period begins
December 15, 2020	Benchmark report 1 deadline
March 15, 2021	Benchmark report 2 deadline
July 15, 2021	Benchmark report 3 deadline
December 15, 2021	Benchmark report 4 deadline
March 1, 2022	Benchmark report 5 deadline
June 30, 2022	Benchmark report 6 deadline
December 15, 2022	Benchmark report 7 deadline
March 1, 2023	Benchmark report 8 deadline

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CSP P&I Performance Reporting

- Programmatic Reporting Requirements
- Financial Reporting Requirements

111

CSP P&I Program Office

- GANS & Assurances & Terms & Conditions
- Budget approval process
- Budget setup process
- Reimbursement claims requirement
- Grant Activity Report requirement
- Planning Benchmark Reports

112

CSP Program Office (cont.)

- Implementation Year One Benchmark Reports
- Implementation Year Two Benchmark Reports
- Annual SAMS registration
- Annual Fidelity Bonding Insurance Proof
- Annual Directors/Officers Insurance Proof

113

CSP Program Office (cont.)

- Inventory Requirements
- Program Monitoring
 - Desk Top
 - On-site visit
- External Evaluation

114

Grant GANS & Assurances and Terms & Conditions

- Mandatory signature of original GAN by Project Director and return to CSP office by due date.
- Mandatory signature of Assurances & Terms and Conditions by Project Director and Chief Financial Officer and return to CSP office by due date.

115

Budget Approval Process

- Use SCDE template (Excel spreadsheet for detailed budget).
- Include details of purchase under description of item.
- Include calculation (s) for each purchase under column (calculation of cost)
- Do not use cents. Round off numbers.

116

Budget Setup Process

- Step 1: Individuals for three roles must create community users account. The account cannot be one used for any other funds received from SCDE.
- Step 2: Submit via email to the CSP office and grants accounting the three names along with mailing addresses, telephone numbers and email addresses.

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Budget Setup Process (cont.)

- Step 3: Enter the approved detailed budget in GAPS.
- Step 4: All budget changes will require submission of an amended detailed budget which must be approved before expenditures are made.
- Step 5: Approved budget amendments must be entered in GAPS before expenditures are made and reimbursement claims are submitted.

118

Budgetary Shortfalls/Issues

- Lack of Information for planned travel.
 - All planned travel must be listed on the detailed budget to include name of conference/event, location, registration cost, transportation cost, meals and lodging cost.
 - Conference travel must be related to the mission of the charter school and must be itemized as indicated above.

119

Reimbursement Reporting Requirements

- Reimbursement claims are required monthly.
- Submit all reimbursement claims via GAPS.
- Submit reimbursement claims by the 15th of the month immediately proceeding the purchases/expenditure.
- Final claims due July 15, 2021.

120

Benchmark Timeline and Links

Name of Report	Due Date	Document for Report Links
Charter School Program Grant Activity Report template	The report is due the 15 th of each month beginning July 15, 2020 through June 30, 2022.	Monthly Grant Activity Report Link: https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 1	December 15, 2020	Budget Template Link: https://ed.sc.gov/finance/grants/scde-grant-opportunities/charter-schools-program-planning-and-implementation-grant-2017-18/charter-school-p-i-documents/charter-school-p-i-budget-narrative-template/ Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 2	March 15, 2021	Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 3	July 15, 2021	Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/ CSP P&I Annual Report: https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/planning-csp-annual-performance-report-template-docx/

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Benchmark Timeline and Links (cont.)

Name of Report	Due Date	Document for Report Links
Benchmark Report 4	December 15, 2021	Budget Template: https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/p-i-budget-template/ Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 5	March 1, 2022	Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/ CSP P&I Annual Report: https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/implementation-year-one-csp-annual-report-template-docx/

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Benchmark Timeline and Links (cont.)

Name of Report	Due Date	Document for Report Links
Benchmark Report 6	June 30, 2022	Benchmark Report Linked at https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 7	December 15, 2022	Benchmark Report Linked at https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/
Benchmark Report 8	March 1, 2023	CSP P&I Final Annual Report Link: https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/implementation-year-two-csp-final-annual-report-docx/ Benchmark Report Linked https://ed.sc.gov/districts-schools/school-choice/charter-schools-program/charter-school-planning-implementation-grant/

123

Grant Activity Report

- Grant Activity Reports are due monthly.
- A completed Grant Activity Report is due to the CSP office each time a reimbursement request is submitted.
- The completed Grant Activity Report must be submitted to the CSP office only.
- Do not send to Grants Accounting.

124

Grant Activity Report form

Grant Activity Report (of most recent Grant Phase)

Charter School Name: _____ **Date:** _____

Reimbursement Request # _____ **Grant Period:** _____
Grant Phase: _____

Complete the form with each appropriate budget category. Please be sure to completely fill in each box with the requested information. Please be sure to have the appropriate school officials sign the form on page 2. Submit this report to CharterSchoolsGrant@ed.sc.gov. This report must be submitted to the Charter Schools Program Office when each reimbursement request claim submitted via GAPS for processing. This form should not be sent to the Finance Department

125

Grant Activity Report form (cont.)

Budget Category	Vendor Name	Payment Date	Payment Amount	Description of Product Ordered/Services Rendered
Support Salaries 100-200				
Support Benefits (200-200)				
Instructional Travel and Purchased Services (100-300)				
Support Travel and Purchased Services (200-300)				
Instructional Supplies and Materials (100-400)				
Support Supplies and Materials (200-400)				
Instructional Capital Outlay (100-500)				
Support Capital Outlay (200-500)				
Other (600)				
TOTAL:				

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Grant Activity Report form (cont.)

Support Supplies and Materials (200-400)				
Instructional Capital Outlay (100-500)				
Support Capital Outlay (200-500)				
Other (600)				
TOTAL:				

127

Grant Activity Report form (cont.)

All expenditures must be reasonable, allowable and allocable and directly related to the approved grant application and work plan for the Charter School. All other budget transfers must be submitted in writing for prior approval.

128

Benchmark #1

Evidence that the school is making progress and is on target to open as planned

- Progress satisfying any conditions placed on the charter by the sponsor
- School office established to answer public inquiries
- School policies being drafted/adopted
- Potential school sites identified and initial contact with the Office of School Facilities
- Application submitted to IRS for nonprofit status designation
- Fidelity Bonding Insurance coverage in place
- Planning committee documentation on file
- Planning committee members have registered/completed initial board training
- Compliance with fiscal/programmatic reporting requirements for the Planning Phase
- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as required by the SCDE

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Incubator Activities and Timeline

2020	
Month	Activity
February	Charter Applications Due
March April May	Charter Application Approvals/Denials
June	P&I Applications Due
July	P&I Funding Begins
August	Alliance Board Training (Initial)
September	New School Development Meeting
October	Alliance Webinar
November	Alliance Annual Conference

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Incubator Activities and Timeline (Cont.)

2021	
Month	Activity
February	Alliance Board Training (Initial)
March	New School Development Meeting
April	Alliance Leadership Summit
May	Alliance HR Training
June	Alliance School Leaders Meeting
July	
August	New School Development Meeting
September	Alliance Board Training (Post Election)
October	Alliance Webinar
November	Alliance Annual Conference

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Incubator Activities and Timelines (Cont.)

2022	
Month	Activity
February	Alliance Board Training (Post Election)
March	New School Development Meeting
April	Alliance Leadership Summit Alliance Election Support
May	Alliance HR Training
June	Alliance School Leaders Meeting
July	
August	New School Development Meeting
September	Alliance Webinar
October	
November	Alliance Annual Conference

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Benchmark #2

School on target to open and expending funds according to programmatic guidelines and goals established in the subgrantee application

- Implementation of marketing plan for diverse groups
- Facility secured with proof of occupancy (lease contract or equivalent)
- Initiation of seeking/hiring educational staff and school leader
- Sponsor letter indicating school is on target to open
- Planning committee documentation on file
- Planning committee members have registered/completed initial board training
- Proof of nonprofit status from IRS
- Eighty-five (85) percent of Planning subgrant funds expended
- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as may be required by the SCDE.

135

Benchmark #3

School on target to open and expending funds according to programmatic guidelines and goals established in the subgrantee application

- Few staff openings and those hired meet state certification requirements
- Enrollment nearly completed and, if necessary, lottery planned/completed
- Sponsor letter indicating school is on target to open
- School data sheet with general school contact information is completed
- All reporting completed for Planning and Implementation 1
- Inventory of assets and retention letter submitted
- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as may be required by the SCDE

136

Benchmark #4

Evidence that the school is ready to move from Implementation Phase 1 to Implementation Phase 2

- Revised Implementation Phase 2 detailed budget worksheet submitted
- Updated school data sheet with general school contact information submitted
- Updated governing board documentation submitted
- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as may be required by the SCDE

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Benchmark #5

Evidence that the school has completed all documentation for Implementation Phase 1

- Updated inventory of assets purchased with Implementation Phase 1 funds
- Submit Retention letter to maintain CSP P&I inventory;
- Annual P&I Program Performance report for Implementation Phase 1 has been submitted
- Consolidated subgrant Activity report for Implementation Phase 1 completed and submitted by deadline

138

Benchmark #6

Evidence that the school is expending Implementation Phase 2 funds according to programmatic guidelines and goals established in the subgrantee application

- Updated school data sheet with general school contact information submitted
- Updated governing board documentation submitted
- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as may be required by the SCDE

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Benchmark #7

Evidence that the school has completed required subgrantee activities and is preparing for subgrant close-out procedures

- Confirmed registration and participation in all required Alliance Incubator activities
- Other evidence as may be required by the SCDE

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Benchmark #8

Evidence that the school has completed required close-out activities

- Complete Annual P&I Program Performance report for Implementation Phase 2
- Final inventory of assets purchased with Implementation Phase 2 funds
- Submit Retention letter to maintain CSP P&I inventory
- Consolidated subgrant Activity report for Implementation Phase 2 completed and submitted
- Updated governing board documentation; and
- Other evidence as may be required by the SCDE

141

Annual SAMS Registration

- All CSP P&I subgrantees are required to maintain an active SAM registration to receive CSP P&I grant award funds.
- <https://sam.gov/SAM/>

142

Fidelity Bonding Insurance

- All CSP P&I subgrantees are required to maintain a Fidelity Bonding Insurance policy with coverage equal to amount of CSP P&I grant award.
- All CSP P&I subgrantees must list the SCDE as a loss payee for the Fidelity Bonding Policy.
- All CSP P&I subgrantees must provide the SCDE CSP office with a copy of the Declaration page or Certificate of Insurance for the Fidelity Bonding policy within 30 days of acceptance of the CSP P&I grant award.

143

Directors/Officers Insurance Policy

- All CSP P&I Implementation Year One and Implementation Year Two subgrantees are required to have Directors and Officers insurance coverage.
- A copy of the Declaration page or Certificate of Insurance for the policy must be submitted to the SCDE CSP office within 30 days of grant award.

144

Inventory Requirements

- All purchases with a useful life of one year or more must be listed on the property inventory list. (e.g. desk, chairs, iPads, laptops)
- All purchases listed as equipment or capital outlays must be listed on the property inventory list.
- Inventory tag numbers must be assigned to all inventory property.

145

Inventory Requirements (cont.)

- All tagged inventory must be listed on the SCDE Tangible Property Inventory list and submitted with the June 1st report.
- The Project Director is required to submit a completed letter of Retention to keep the property purchased with CSP P&I funds on behalf of the charter school.

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SCDE Tangible Property Inventory Form



TANGIBLE PERSONAL PROPERTY REPORT
Charter Schools Planning and Implementation Grant

School: _____

District: _____

DUNS Number: _____

Grant Number: _____

	Description of Equipment or Supply Item	Identification Number	Date of Acquisition	Condition (See Codes Below)	Acquisition Cost	Current Book Value
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
GRAND TOTAL					\$	\$

Condition
 1-Excellent Item is in new condition or is unused and can be used immediately without modification or repairs
 2-Usable Item shows some wear but can be used without significant repair
 3-Repairable Item is unusable in its current condition but can be economically repaired
 4-Salvage Item which has value in excess of its basic material content but repair or rehabilitation is impractical and/or uneconomical
 5-Scrap Item has no value except for its basic material content

Report Completed By: _____ Name (Print or Type) _____ Signature _____ Date _____
 CSP P&I Coordinator: _____ Name (Print or Type) _____ Signature _____ Date _____

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Important Reminders

- A new completed W9 form must be submitted to the CSP office if the mailing address for the charter school is changed.
- An email notification must be sent to the Charter School Program office if the Project Director is changed.

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CSP P&I Monitoring

- Desk Top reviews will be done monthly to review reimbursement requests and budget balances.
- Submission of invoices, contracts/agreements will be requested as needed.
- Other invoices, contracts and agreements will be reviewed during on-site monitoring.

149

CSP Monitoring (cont.)

- On-site monitoring visit will be conducted annually during the grant cycle.
- The visit will include fiscal samples, site location visit, and completion of other monitoring tools for grant.

150

External Evaluation

- All CSP P&I subgrantees are required to cooperate and respond appropriately to inquiries from SCDE, USED and any other entity authorized by SCDE to act on their behalf.

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Thank you for attending this
important training!

QUESTIONS????

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CSP Program Office Contact

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Manager

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charterschoolgrant@ed.sc.gov

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