

**Cross-Cutting Federal Program Fiscal Monitoring Tool**

**Description**:

The Cross-Cutting Federal Program Fiscal Monitoring Tool is used to identify compliance with State and Federal fiscal regulations regarding the use of federal grant awards. This tool recognizes strengths and weaknesses, as well as, potential risk that could exist across one or more federal programs. This tool will be utilized during regularly scheduled site visits and for Maine DOE Administrative Compliance Reviews.

Each federal program is encouraged to add program specific monitoring to meet the needs of program specificity. It is important for federal program staff to have a clear understanding of federal regulations and have read the Maine DOE Fiscal Guidance Handbook. The handbook helps explain the Department’s interpretation of specific federal regulations and provides guidance on how to comply. The intention of the handbook and utilization of this monitoring tool is to have consistent interpretation and application of State and Federal regulations across all applicable federal grant programs.

The tool is easily adaptable to each federal program review and should be used as the base to create specific follow-up questions and inquiries.

**Instructions**:

To complete the Cross-Cutting tool review each requirement with staff and review local policy when applicable. Verbal confirmation is not always enough. Notes & consideration, as well as, suggested documentation columns are for reference and may be updated as needed for each team. Once you have a "good" understanding of the subrecipient’s policy and procedures and/or application of each requirement, rate "in your opinion" using the following ratings:

* **Does not meet**: The results do not meet the components of the requirement. There is a lack of evidence or the evidence contains significant deficiencies that require immediate corrective action, and/or pose risk, and/or create questionable costs.
* **Partially meets**: The results meet some of the components of the requirement but not all. There is sufficient evidence of minor deficiencies that require changes or corrective action.
* **Meets**: The results meet all the components of the requirement. There is sufficient evidence of no deficiencies or only minor deficiencies that do not require any changes or corrective action.

**Definitions:**

* **Deficiency**. A lack of something that is needed. The state of not having enough of something necessary. A problem in the way something is made or formed.
* **Questionable** **Costs**. Grant-related charges that could be disallowed by the grantor because the charges do not meet all of the grantor’s requirements.

**Federal Resources:**

[Electronic Code of Federal Regulations](http://www.ecfr.gov/cgi-bin/text-idx?SID=374a932d93f0bef1f563af734ccea160&mc=true&node=pt2.1.200&rgn=div5)

 Required Written Policies/Procedures:

1. Personnel Compensation - §200.430
	1. Time and Effort
	2. Assurance that federally paid personnel are compensated in accordance to non-federally paid personnel
2. Cash Management Procedures (Reimbursement) - §200.302(b)(6) & §200.305
3. Allowability Procedures - §200.302(b)(7)
4. Conflict of Interest Policy - §200.318(c)
5. Procurement - §200.317 - §200.326
	1. Open Competition
	2. Conflict of Interest
	3. Solicitation
	4. Cost/Price Analysis
	5. Vendor Selection
	6. Required Contract Provisions
	7. Contract Administration
	8. Protest Procedures
6. Travel Policy - §200.474(b)

 Equipment inventory requirements:

§200.313(d)(1)

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

§200.313(d)(3)

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

Internal Control Property Management requires equipment purchased with Federal funds to be labeled with grant source, grant year, school name, and program name. (identification tag crosswalk may be used for small items) Labeling

[2006 Carl D. Perkins Act](https://www.gpo.gov/fdsys/pkg/BILLS-109s250enr/pdf/BILLS-109s250enr.pdf)

[Federal Debarment and Suspension List](https://www.sam.gov/portal/SAM/)

**Maine Resources:**

[Maine Department of Education Rules](https://www1.maine.gov/sos/cec/rules/05/chaps05.htm)

[Maine – State Administrative & Accounting Manual](http://www.maine.gov/osc/admin/saam.shtml)

 

**Cross-Cutting Federal Program Fiscal Monitoring Tool**

|  |
| --- |
| Section I – Subgrantee Information |
| Subgrantee Name: |
| Date of Review: |
| Staff Name: Donna Tiner |
| Staff Position: Perkins Grant Manager |

|  |
| --- |
| **Section II – Grant to Accounting Records** |
| The subgrantee has documentation on file to verify compliance with record and cash management requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.302 | Does the subgrantee’s accounting records match the federal award notices and approved applications? |  | General LedgerPerkins approved grant | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  | Do the subgrantee’s accounting records, including journal entries, correct any disallowed costs? | Look at the program tracking notes in application. |  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| EDGAR 76.708 EDGAR 76.707 | Do the subgrantee’s accounting records verify that funds were not committed prior to submission of the application in substantially approvable form? |  | General Ledger | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |
| --- |
| **Section III – Internal Controls** |
| The subgrantee has adequate internal controls surrounding federal grant activity. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.318  | Does the subgrantee have a written Procurement Staff Code of Conduct on file including conflict of interest, gratuities, and violations? | Ask staff about the policy. | Local Policy | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.305 | Does the subgrantee have adequate policy and procedures regarding regular reimbursement request submissions? | Reimbursements must have supporting documentation | Local PolicyGEM Invoices | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.309 | Does the subgrantee have adequate policy and procedures to ensure expenditures are made during their period of fund availability? | Look at invoices and year end reports, and how long funds are held. | Local PolicyGEM Invoices | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.333 | Does the subgrantee maintain financial and programmatic records for the period of time required by state law? | Maine State Statute law is 7 years from the last audit or from the date of the last expenditure report whichever is later. | Financial Records | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.302 | Does the subgrantee have adequate policy and procedures to ensure appropriate grant reports are complete, accurate, and filed on time? |  | Local Policy | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  |  |  |  |  |  |

|  |
| --- |
| **Section IV– Equipment** |
| The subgrantee has documentation on file to verify compliance with equipment purchases and tracking requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.313 (d)(1)UGG 200.313 (d)(3) | Does the subgrantee maintain property/ equipment records that include a description, serial number or other identifier, source, and acquisition cost and date? Is the equipment properly labeled to easily cross-reference with property/ equipment records? | $500.00 State threshold & highly walkable items. | Equipment Records & Equipment | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.313 (d)(1-2)UGG 200.313 (e) | Has the subgrantee completed a physical inventory within the last two years with evidence that shows description, purchase price, location, condition, disposal data (if applicable), sale price and fair market value? |  | Local PolicyInventory SheetStaff InterviewsYear End Report | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.313 (c)(1) | Does the subgrantee ensure sole use of property purchased with “federal” funds? |  | Local Policy | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.302UGG 200.313 | Does the evidence indicate accuracy and consistency with policy and procedures and the property/ equipment records including physical location? | Select a sample to test | Equipment records & equipment  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.313UGG 200.314 | Does the subgrantee have proper procedures for disposition of equipment and supplies? | Review inventory records for disposal | Local Policy | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |
| --- |
| **Section V– Time & Effort** |
| The subgrantee has documentation on file to verify the time and effort of staff paid with federal grant funds. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.403UGG 200.413UGG 200.430Maine 3-yr. rule | Does the subgrantee have adequate policy and procedures for charging employees to federal grants? |  | Local PolicyGeneral Ledger | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.430  | Does the subgrantee have documentation on file to show that staff who work solely on a single cost objective and are paid entirely or in part with federal funds? | Signed by employee or supervisor, date of signature must be subsequent to end of period. | Semi-Annual CertificationSalary/Account Distribution Report | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.430  | Does the subgrantee have documentation on file to support staff time that work on multiple cost objectives and are paid entirely or in part with federal funds? | Signed by employee and dated subsequent to the PAR period, signed by supervisor. | Personnel Activity Reports (PAR) | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.430  | Does the subgrantee make at least quarterly comparison of actual costs to budgeted distributions? |  |  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.430 | Does the subgrantee adjust the federal program charges when actual effort did not support budgeted distributions? |  | Budget to actual | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.430 | Does the subgrantee separately identify personnel charged to federal grants? |  | General LedgerSalary/Account Distribution | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |
| --- |
| **Section VI– Allowable Costs/ Use of Funds** |
| The subgrantee has documentation on file to verify federal funds were expended in accordance with federal requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.302 | Were federal funds expended in accordance with the approved application? (Perkins - adjusted appropriately prior to expenditure) |  | General LedgerGEM ApplicationYear End Report | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.403UGG 200.404UGG 200.305 | Does the subgrantee have financial and supporting documentation that verify expenditures are reasonable, allocable, and allowable under applicable OMB cost principles, agency program regulations, and the terms of the grant and subgrant agreements? | Supplement and not supplant. | InvoicesReceiptsWarrantsRequisitionsPurchase order | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  |  |  |  |  |  |
| UGG 200.308 | A subgrantee is permitted to re-budget within the approved direct cost budget to meet unanticipated requirements, and may make limited program changes (generally up to 10% of the total allocation to the subgrantee). |  | GEM ApplicationYear End ReportGeneral Ledger | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.474 | Does the subgrantee charge for travel expenditures in accordance with local policy and allowable under federal regulations? | Test against local policy. | Local Policy | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |
| --- |
| **Section VII– Procurement/Contracts** |
| The subgrantee has documentation on file to verify compliance with contract purchases and tracking requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| UGG 200.318 - 326 | Does the subgrantee use their own procurement procedures that reflect State and local laws and regulations while conforming to Federal law? |  | Local PolicyContracts | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.212 | Does the subgrantee have adequate policy and procedures to ensure contracts are not awarded to vendors on the list of suspended & disbarred list? | Does the file include a printout or assurance of being checked? | Local Policy | 🗆Does not meet🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.318  | Does subgrantee maintains a contract administration system that ensures contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders? |  | Local PolicyContracts | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |
| --- |
| **Section IX– Perkins/CTE Specific - Assurances** |
| The subgrantee has documentation on file to verify compliance with contract purchases and tracking requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| Standard Criteria Ch. 115Rule, Chapter 232Perkins 134(b)(1)(6)Perkins 135(b)(2) | Provide a CTE program that is of such size, scope, and quality to bring about improvement in the quality of CTE programs. Including instructional materials, appliances and apparatus and meet the instructional time requirement. |  | Course ApprovalTeacher CertificationProgram hours | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(3)(a)Perkins 135(b)(2) | Perkins Programs of Study. |  | POS documents% required spreadsheet | 🗆Does not meet🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(5) | The local Career and Technical Education plan was developed in consultation with representatives of the educational and training resources available in the area to be served by the applicant, such as private business schools, skills centers, and other public or private agencies.  |  | Proof of involvement outside CTE school | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Perkins 134(b)(7)Perkins 135(b)(6) | The center has conducted an evaluation of Career and Technical Education programs using the required school wide common program evaluation tool. Must also evaluate how the needs of special populations are being met. |  | Program Evaluation  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(11)Perkins 135(b)(9) | Career and technical services, programs, and activities relate to state or regional occupational opportunities and prepare students for post-secondary opportunities or entry into high skill, high wage jobs in current and emerging occupations, including special populations. Career guidance and academic counseling is provided.  |  | Local ReviewCTE Program Eval.Labor Mkt. Analysis | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(3)(b)Perkins 134(b)(3)(c)Perkins 134(b)(3)(d)Perkins 134(b)(3)(e)Perkins 134(b)(6)Perkins 135(b)(3) | The CTE school and its curriculum will align with National Industry Standards and align with the Common Core State Standards. And provide students with an education on “all aspects of industry” |  | Local Review docsPerkins application | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(2)EDGAR 73.132 | Data reported to MDOE under Perkins IV is complete, accurate, and reliable. Documentation must describe how the CTE will carry out activities that will meet state and local adjusted levels of performance under section 113. |  | Perkins approvalCAR dataInfinite Campus | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| UGG 200.318 | The accounting system and management process used by the institution must be consistent with generally accepted accounting and management practices and meet the specific requirements of the Single Audit Act.  |  | Audit files | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  | SEC. 315. LIMITATION FOR CERTAIN STUDENTS. No funds received under this Act may be used to provide career and technical education programs to students prior to the seventh grade, except that equipment and facilities purchased with funds under this Act may be used by such students” |  |  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(4)Perkins 135 (b)(5) | Provide professional development for all CTE staff and administration. |  | Professional development plan | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134 (b)(12) | Recruitment and retention of CTE teachers, faculty, and career guidance and academic counselors with provided transition to teaching from business and industry. |  | Recruitment and retention plan | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| State Statue 20-A, Ch. 313, Sec. 8404 | All grantees are to establish an advisory board/committee to serve in an advisory capacity.  |  | Meeting minutes | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  | The secondary grantees are also required to hold advisory meetings and review and **approve their live work policy and cooperative agreement** yearly.  |  | Meeting minutes | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
|  | The school has a clearly written statement reflective of the needs, beliefs and values of the school community.  |  | Written Plan | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(1) | The school has a written, collaboratively planned program of community outreach. |  | Written Plan | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Maine Law | The CTE must submit one regional common calendar for the catchment area of the CTE Center or Region. |  | Copy of calendar | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| **Section IX– Perkins/CTE Specific – Facility and Construction** |
| The subgrantee has documentation on file to verify compliance with contract purchases and tracking requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
|  | Renovation of the school facility is not funded by the Perkins grant. |  |  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(4)(7) | Perkins grant funds have been used to develop, improve or expand equipment as well as technology for startup and/or upgrades to CTE programs. |  |  | 🗆Does not meet🗆Partially meets🗆Meets🗆N/A |  |
| **Section IX– Perkins/CTE Specific – Special Populations and Nontraditional Fields** |
| The subgrantee has documentation on file to verify compliance with contract purchases and tracking requirements. |
| **Citation** | **Requirement** | **Notes & Consideration** | **Suggested Documentation** | **In my opinion the results are** | **Comments** |
| Standard Criteria Ch. 115Rule, Chapter 232 | Minimum staffing ratios as required by the “Standard Criteria for Maine Secondary Vocational Programs” are maintained. |  |  | 🗆Does not meet Deficient Deficient🗆Partially meets🗆Meets🗆N/A |  |
| Perkins 134(b)(8)(a)Perkins 134 (b)(8)(b)Perkins 134 (b)(8)(c) | Perkins funds to promote nontraditional fields. |  |  | 🗆Does not meet🗆Partially meets🗆Meets🗆N/A |  |

Perkins Monitoring Commendations: (sample)

1. School meets all Perkins timelines.
2. School purchases only in accordance with grant approved activities.
3. Randomly selected equipment purchased with Perkins funding was in the approved location.
4. Inventory is submitted to the office annually by all staff and Perkins funded items are highlighted.
5. School had a copy of most recent audit readily available for review.
6. School has required Perkins Programs of Study and the documents are used during recruitment events and shared with sending school guidance.
7. School programs are aligned with National Industry Standards.
8. School has submitted, and received approval of, the regional calendar.

Perkins Monitoring Recommendations: (sample)

1. Use the System for Award Management (SAM) site to verify businesses are not on the Federal suspended or debarment list.
2. Develop a Program Evaluation Rubric (tool) for all programs to use with their PACs.
3. Verify Perkins tags (or identification codes) are on all pieces of Perkins equipment.
4. Develop written policies and procedures required by Office and Management and Budget Part 200 and Perkins IV.
	1. Develop a schoolwide community outreach plan.
	2. Develop a schoolwide staff development plan.
	3. Develop a rubric for staff development to ensure criteria for selection.
	4. Develop a policy for accepting gratuities.
	5. Develop a Federal Fund reimbursement policy.
5. Recommend negotiating with accountability measures to reachable levels.

Perkins Monitoring Review – April, 2016

Director: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
 Director,

Reviewer(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
 Meg Harvey, Director MDOE-CTE Donna Tiner, MDOE-CTE