Office of State Support: Florida Fiscal Review

FASFEPA
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Martha K. Asbury
Assistant Deputy Commissioner
Finance and Operations
Florida Department of Education

New Approach to Fiscal Monitoring

- Covered all the Office of State Support (OSS) Programs:
  - Title I, Part A
  - Title II, Part A
  - Title III
  - School Improvement
- Held in conjunction with 21st Century Monitoring Visit

Florida as Test Site (AKA Guinea Pig)

- Very short turnaround from date of notice to date of visit (generally will be longer)
- Included extensive self-assessment
- Addressed many of the Uniform Grant Guidance (UGG) changes
- Examined both SEA compliance as well as LEA compliance

Martha K. Asbury
Martha.asbuy@fldoe.org
850/245-0420

Financial Administration

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Accounting Systems & Fiscal Controls

- Standardized, documented procedures for accounting for federal funds

- Same procedures as those used for state funds

- Written procedures for determining allowability of costs

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Cash Management and Payment Systems

- Written policies and procedures outlining processes used for payment which satisfy applicable cash management requirements

- Ensure compliance of subgrantees with applicable cash management requirements

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Period of Availability and Carryover

- Ensure that it only charges grant awards for expenditures that were incurred during the period of availability

- Ensure that subgrantees only obligate funds during the period of performance

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Audit Requirements

- Process used by the SEA to resolve subrecipient audits

- Process to ensure that all qualifying subrecipients receive and report yearly Single Audits as required

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Subrecipient Monitoring

- Process and tools used by SEA to ensure that subrecipients are using funds for only authorized purposes and that performance goals are being met

- Does the SEA's subrecipient monitoring include all relevant fiscal requirements and a review of each LEA's system of internal controls?

- Process used by SEA to ensure that subrecipients address and resolve issues

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Internal Controls

- Documented, comprehensive system of internal controls that are in accordance with the "Standards for Internal Control in the Federal Government" or the "Internal Control Integrated Framework"

- Self-evaluation of the performance of internal controls system

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Risk Assessment

- Documented risk assessment process for each (or all) of the OSS programs

- Utilization of the results of the risk assessment process(es)

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Records and Information Management

- Protect and safeguard personally identifiable information (student data, personnel, teacher data, etc.)

- Ensure that all required records are maintained and stored for required time periods

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Cross-Cutting Fiscal Requirements

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Equipment Management

- Monitor the use of equipment purchased with Federal funds to ensure that all relevant policies and procedures are followed and that equipment is used only for authorized purposes

- Document policies in place to ensure control over vulnerable assets (high-value and/or mobile items) purchased with Federal funds

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Personnel

- Procedures to ensure that personnel charges reflect a true distribution of the work performed by employees (particularly where employees work on different types of cost activities)

- Ensure that personnel charges are adequately documented

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Procurement

- Ensure that procurement transactions are conducted in accordance with established State procurement procedures

- Documentation maintained to establish that all procurement requirements have been met for each transaction

Indirect Costs

- Ensure that we are only charging indirect costs to the program at the appropriate indirect cost rate

- Ensure that subrecipients are only charging indirect costs at the approved indirect cost rates

Transparency Reporting

- Process used by the SEA to ensure that all required FFATA subaward reports are reported to the FFATA subaward reporting system (FSRS) in accordance with established timelines)

(Not applicable to subrecipients)

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Program Fiscal (Multi-Program)

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Reservations and Consolidation

- Is the administrative set-aside at the appropriate level for each of the monitored programs?

- Does the SEA consolidate administrative set-aside for some or all of the covered programs?

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Allocations

- Ensure that all eligible entities are informed of the subgrant application process for each covered program

- Verify that LEA subgrant amounts are correct and in compliance with each program's requirements

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Use of Funds

- Ensure that program funds are only used for activities, goods, or services that are allowable under the programs from which they originated (allowable activities or otherwise necessary and reasonable for the accomplishment of program goals)

- Provision of guidance to subrecipients regarding planning for and using program funds

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Supplement not Supplant

- Process used to evaluate LEA and/or school compliance with supplanting requirements

- Guidance and/or technical support provided to LEAs and schools on supplanting requirements

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Equitable Services

- Ensure that LEAs are providing equitable services to eligible students attending private schools

- Guidance/technical assistance to LEAs regarding the provision of services to eligible children attending private schools

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Program Fiscal (Title I, Part A)

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Comparability

- Process used by SEA to review SEA compliance with comparability requirements

- Steps taken by SEA when an LEA fails to provide comparable services

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Implications for Future

- Changes to strategies for fiscal monitoring (historically we have relied heavily on single audit)

- Additional written guidance and technical assistance with fiscal requirements (future additions to Green Book for example)

- Additional programmatic risk assessment

- Suggestions?

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Thank you!

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