Cross-cutting Fiscal LEA Monitoring

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FLORIDA DEPARTMENT OF EDUCATION
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General Ledger Request

- Includes all transactions from the GL for each of the monitored programs;
- Transaction detail should match the DOE 399
- Excel format
- Payroll separate
- Use labels, or provide list of codes
- Transaction detail to include location/cost center

Property Records and Inventory

Objective: Ensure LEA maintains appropriate property records and inventory for equipment or property over $5,000* (will change to $10,000 for grants issued in 2025-26) and small, attractive items as defined by the LEA.

Property Records/Inventory must include data elements listed in 2 CFR § 200.313(d)(1).

Property Records – Required Data Elements

2 CFR § 200.313(d)(1) requires:

- Description of the property;
- Serial number or other identification number;
- Source of funding for the property (including FAIN);
- Title holder;
- Cost;
- Acquisition date;
- % federal contribution towards original purchase;
- Location, Use and condition of property;
- Disposition data, including date of disposal and sale price

What is the WORST part of Cross-Cutting Fiscal Monitoring?

…and How can we make it better?

Required Policies & Procedures

a. Financial Management System [2 CFR 200.302(b)(1)-(4)]

b. Cash Management System [2 CFR 200.302(b)(6)]

c. Allowability of Costs [2 CFR 200.302(b)(7); 200.403-405]

d. Procurement [2 CFR 200.318(a)]

e. Conflict of Interest [2 CFR 200.318(c)(1)]

f. Method of Conducting Technical Evaluations of Proposal [2 CFR 200.320(b)(2)(ii)]

g. Travel [2 CFR 200.475]

h. Property and Equipment [2 CFR 200.313]

Time and Effort

Time and Effort must be documented for all employees whose salaries are

- Paid in whole or in part with federal funds; or
- Used to meet match requirements

LEA's time and effort system must either comply with all requirements of 2 CFR § 200.430 or use Florida's approved substitute system.

Does your district use the approved substitute system?

Is your district considering more flexible approaches to Time and Effort record keeping?

Procurement

Contracts will be sampled and reviewed for compliance to verify that the LEA met each of the following procurement standards:

- The LEA's own policies and procedures.
- State procurement requirements, in accordance with Rule 6A-1.012, Florida Administrative Code. (Districts Only)
- Federal procurement methods and thresholds as established in the Uniform Grant Guidance, specifically 2 CFR ss. 200.318 through 200.327.
  - < $10,000 for micro-purchases
  - < $250,000 for simplified acquisition
  - > $250,000 competitive procurement, unless federal exemption applies

Procurement - Findings

Most Frequent Findings:

- Non-Competitive Using State Exemptions
- Piggybacks
- Purchasing Cooperatives using Discount Pricing
- Sole Source

Procurements – Use of State Exemptions

The following state exemptions from competitive procurement are not recognized under federal regulations:

- Professional services
- Educational services and copyrighted materials
- Utilities or governmental franchised services
- Information technology
- Piggybacks

When using these, LEA must get SEA approval under 2 CFR § 200.320(c)(4)

Procurement - Piggybacks

- PB's are NOT EXPRESSLY AUTHORIZED by federal law
- No guidance issued by U.S. Department of Education
- Guidance from other federal agencies suggest piggybacks only allowed if:
  - the original contract was competitively procured in compliance with the federal regulations;
  - the original contract allowed for piggybacking;
  - the entity using the piggyback becomes a party to the original contract; and
  - no material terms of the original contract are changed, including for example, scope of work, pricing, and total cost.

Procurements – Cooperative Purchasing w/ Discount Pricing

Caution when using Purchasing Cooperatives:

- Was the procurement fully competitive?
  - Were proposals evaluated?
  - Were contracts awarded competitively, or to all responsive vendors?
- Was a price determined and evaluated?
  - Discount pricing?
- Does the contract comply with Appendix II to the UGG? (includes all required federal provisions)

Procurements – Sole Source

Sole/Single Source procurements are authorized under 2 CFR § 200.320(c).

- Must establish that the purchase "can only be fulfilled by a single source"
- Not sufficient to show that a particular product is only available from a particular vendor, if there are other brands/products that can meet the need
- Must follow LEA's procedures
- Minimum: Need concurrent, written justification

FEDERAL CONTRACT TERMS

Contracts are sampled and reviewed to verify that contracts funded using federal funds contain required provisions, in accordance with Appendix II to 2 CFR part 200 of the Uniform Grant Guidance (UGG).

Frequent Findings:

- Formal Contracts comply, but Purchase Orders do not have Standard Terms & Conditions
- Verification of Debarment and Suspension
- Vendor Byrd anti-lobbying certification (for contracts > $100,000)

Do you participate in your district's procurement process?

Do district procurement staff receive training on federal requirements?

Charter School Reimbursements

An LEA that is a charter school sponsor must:

- Timely notify charter schools within the LEA of the opportunities for funding;
- Timely include charter schools in the application and budget for each program;
- Ensure that charter activities are compliant with the requirements of each program; and
- Timely and accurately reimburse charter schools for allowable expenditures, or if advance payment is authorized, ensure that funds are expended in accordance with Cash Management Principles

Do you have a system to track Charter School reimbursement requests and communications?

Questions?

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