Grant Management:

Budgets, Monitoring, and the Grant Accountability and Transparency Act (GATA)
Today’s Presenters:

Shayla Grantham, Principal Consultant, 21st Century Community Learning Centers

Kim Lewis, Principal Consultant, Funding and Disbursements

Matt Ulmer, Director, Federal and State Monitoring

Marc Gibbs, Projects Administrator, GATA
### Dates to Remember

<table>
<thead>
<tr>
<th>Item</th>
<th>Quarter</th>
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#### 21st CCLC Specific

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<tr>
<th>Date</th>
<th>Item</th>
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<td>New Grantee Workshop-Springfield, IL</td>
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<td>November 30</td>
<td>Local Evaluation due to EDC</td>
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21st Century Grants
October 2018

General Grant Info and Fiscal Systems

Kim Lewis
Funding and Disbursements Division
217/782-5256
• Project Begin/End dates
• Function/Object Issues
  • Definition
  • How to determine placement on the budget grid
• Expenditure Reporting
• Amending
• Fiscal Systems
  • FRIS Inquiry
  • eGMS Dashboard
• Policy Book
Project Begin and End Dates

• All activities must occur within the project begin and end dates.

• End date does NOT have to be extended to include salaries that were earned prior to 6/30 but paid during the summer. As long as “activities” occur within the project start/end dates, paying for the activities can be after the end date. Example: Salaries for a 9 month project but paid over 12 months.
<table>
<thead>
<tr>
<th>LINE</th>
<th>FUNCTION</th>
<th>SALARIES 100</th>
<th>EMPLOYEE BENEFITS 200</th>
<th>PURCHASED SERVICES 300</th>
<th>SUPPLIES &amp; MATERIALS 400</th>
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FUNCTIONS

(lines going across)

- **Definition:** Who will be using the purchased item/service? For what purpose?

- **Function 1000:** used for direct student instruction

- **Function 2210:** used to IMPROVE the instructional process

- **Function 4000:** Payments to other LEAs and Governmental Units
  - Payments to A PLACE (not a person) - A public, governmental place. Examples: ROE, ISC, public college/university
    - **Object 300:** if the payment benefits the grantee
    - **Object 600:** if the payment DOES NOT benefit the grantee
OBJECTS
(columns going vertical)

• Definition: what item/service is being purchased?

• Object 400: Supplies and Materials
  • And equipment costing < $500/unit

• Object 500: Capital Outlay
  • Equipment costing > entity-wide, board-approved threshold established by entity

• Object 700: Non-capitalized Equipment
  • Equipment costing > $500 and = or less than threshold established by entity

Example of how to place an item on the budget
• Expenditure Reports are ACTUAL expenditures for a specified period of time

• Reports are due quarterly:
  • From project begin date through 9/30/2018 (due 10/20/2018)
  • From project begin date through 12/31/2018 (due 01/20/2019)
  • From project begin date through 03/31/2019 (due 04/20/2019)
  • From project begin date through 06/31/2019 (due 07/20/2019)
  • IF extended grant period, project end date through end date

• Due 20 days after the through date

• If no expenditures, report is still required. Submitted with zero expenditures

• CUMULATIVE (year-to date)

• IF commitment amount used, month end expenditure report required

• VOUCHERED (payments made) based on submitted expend reports
  • Vouchers completed on WEDNESDAY every week

• IWAS – System Listing – Reporting – Electronic Expenditure Reporting
Funding and Disbursement web page

General Grant Info – Policy and Guidance Section

Power Point for Expenditure Reporting

• Allowable Variance between what’s budgeted and expended. New in FY18.

• Amendment not needed if expenditures compared to what’s budgeted is within this variance.

• Expenditures can be entered within 10% or $1000, whichever is greater, of what is budgeted, per object/column total (but not going over the total budget or allotment – whichever is applicable).

• In this example:
  • Object 400 – Supplies: Budgeted: $4000 + $1000 would be the greater
  • $5000 can be expended in this object/column, in any of the approved cells
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<td>311,943</td>
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</table>
• Amendment is a CHANGE in the originally approved plan/budget

• **AMEND BEFORE EXPENDING/OBLIGATING**

• Any NEW item on an amendment will begin the obligation period WHEN THE AMENDMENT IS **SUBMITTED TO ISBE**

• Reasons to amend
  - Not within the variance
  - Change in scope
  - Adding additional funds
  - Adding new cells
• Financial Reimbursement Information System
• VIEW-ONLY
• Instantaneously updated with the FRIS production system
• PUBLIC Information
• 23 years worth of FINANCIAL data (not text)
• Grants and claim-based programs included (not contracts)
• Project information and payment information
• Reports component – reports can be exported into excel, pdf, etc.
  • Not where you submit reports to ISBE (expenditure reports for example)
  • Entity specific and State wide reports
• See Help document within the system
  • ISBE Home Page – System Quick Links – FRIS Inquiry
### Select Fiscal Year

Select Fiscal Year: 2018

### Select Dashboard Sections

- Application Status
- Funding Summary
- Function Code and Object Code Data

### Application Status

- **21st Century CLC Continuation - Sub Project 13**
  - Original Application
  - Last Created Cycle: Final Approved
  - Application Status: Final Approved
  - Date: 10/1/2017
- **GATA Risk Assessment**
  - Original Application
  - Last Created Cycle: Returned for Changes
  - Application Status: Returned for Changes
  - Date: 9/6/2017

### Funding Summary

- **21st Century CLC Continuation** - 4421
  - **CCCLC-21Cent-Cohort 13 - Grant 1**
    - 21st Century CLC Continuation
    - Total Allotment: $230,186
    - Last Approved Budget: $230,186
    - Funds Remaining: $0

### Function and Object Code Data

Select a Program: All Programs

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<th>Expenditure Accounting</th>
<th>SALARIES 100</th>
<th>EMPLOYEE BENEFITS 200</th>
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**Indirect Costs:** (3.1500%) $0

**Grand Totals:** $200,175 $15,313 $9,298 $5,400 $230,185

*If expenditures are shown, the indirect cost rate cannot be used.
* Capital Outlay cannot be included in the indirect cost calculation.
• Shows all projects within the eGMS system
• Application Status: where a document is within the system
• Funding Summary: Total allocation compared to what’s on file
• Function and Object Code Data
  • By one project or a summary of all projects
• IWAS – System Listing – Grants – eGMS Dashboard
• ISBE Homepage (www.isbe.net)
• Funding and Disbursements link (see below)
• General Grants Info
• Policy and Guidance
ILLINOIS STATE BOARD OF EDUCATION

Division of Funding and Disbursement Services

State and Federal Grant Administration Policy,
Fiscal Requirements, and Procedures

In accordance with the
Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq
and
Title 2 Code of Federal Regulations Part 200—Uniform Administrative
Requirements, Cost Principles, and Audit Requirements for Federal Awards

Updated: August 2018
Kim Lewis
Funding and Disbursements Division
217/782-5256

Expenditure Reports and Payment Questions
Keri Shoemaker
Key Topics Related to Grant Accountability and Monitoring

Matt Ulmer, Director, Federal and State Monitoring
21st Century Community Learning Centers
October 2018
Grant Monitoring Points of Emphasis

- Property and Equipment
- Procurement, Including Conflicts of Interest
- Corrective Actions Related to Audit or Monitoring Findings
• Requirements apply to equipment purchased in whole or in part under a Federal award

• Grant recipient should have policies and procedure that ensure these requirements are met
• Records that include:
  • Description of property
  • Serial number or other ID number
  • Source of funding, including FAIN
  • Who holds title
  • Acquisition date
  • Cost
  • Location
  • Use and condition of property
  • Ultimate disposition date including date of disposal and sale price, if any
• Documentation that supports information on listing

• A physical inventory of the property must be taken and results reconciled with records at least once every two years

• Controls to safeguard assets against loss, damage, or theft and any such occurrence(s) must be investigated
• Must use own documented procurement procedures which reflect applicable Federal, State, and local laws and regulations

• Strictest law or regulation governs
• Must maintain and follow written standards of conduct covering conflicts of interest and governing actions of employees engaged in selection, award, and administration of contracts (2 CFR 200.318)
• No employee, officer, or agent may participate in the selection, award, and administration of a contract if **he or she has a real or apparent conflict of interest.**

• Conflict arises if employee, officer, or agent, or any member of his or her immediate family, his or her partner, or organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

• Officers, employees, and agents may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

• Standards of conduct must provide for disciplinary actions for violations
• Micro-purchases – purchases in which the aggregate amount expended is below $3,500. May be made without further effort so long as the amount charged is deemed reasonable.

• Small purchases – simple and informal procurements for services, supplies, or other property in which aggregate amount expended is below $150,000. Price or rate quotations must be obtained from adequate number of qualified sources, greater than 1.

• Sealed bids – For purchases of services, supplies, and other property in which the aggregate amount is in excess of $150,000. Bids publicly solicited and awarded to lowest bidder conforming with material terms and conditions.

• Noncompetitive (sole source) proposals – must be expressly authorized by pass-through entity via written request.
Corrective Action Plans

• Must include for each finding:
  • Names of contact person(s) responsible for corrective action
  • The detailed corrective action planned
  • The anticipated completion date
  • Upon completion: Documentation of satisfactory implementation must be made available for review upon request
• Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
• Grant **Accountability** and **Transparency** Act
  
  • All parties involved in the grant making process are held accountable and the entire process must be transparent.

• No Conflict of Interest

• Everyone receives same information

• Provide enough information for applicants to understand what they are applying for and what they will be held accountable for
• All grantees annually pre-qualify prior to the start of the new fiscal year (July 1). The pre-qualification process is completed in the Illinois Grant Accountability and Transparency Act (GATA) Grantee Portal found at https://grants.Illinois.gov/portal
Registering includes several steps including registering for DUNS, SAM.gov, and Illinois Secretary of State (school districts are exempt for ILSOS)

Pre-qualification status found at https://www.isbe.net/Pages/GATA-Prequalification-and-Registration-Status.aspx
• Grantees are required to complete a programmatic risk assessment for each non-exempt grant applied for.

• The risk assessment is incorporated into all electronic grants in EGMS.

• Assessment of elevated risk leads to the application of risk mitigating conditions. The conditions are included in the NOSA tab of your grants.

• The conditions included are in the generic language developed as a statewide standard.
## Conditions based on Programmatic Risk Assessment

<table>
<thead>
<tr>
<th>Section</th>
<th>Medium Risk</th>
<th>High Risk</th>
<th>Reason why the Additional Requirement Imposed</th>
<th>Action needed to Remove the Requirement</th>
<th>Timeframe for Removing Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Quality of Management Systems and ability to meet management Standards</td>
<td>Grantees may be required to participate in periodic technical assistance.</td>
<td>Grantees are required to participate in quarterly technical assistance. Grantees may be subject to more frequent project monitoring (desk review and/or on-site).</td>
<td>Medium to high risk increases the likelihood of issues with program delivery resulting in lower levels of program outcome and/or disallowed costs.</td>
<td>Entity must provide evidence that inadequacies of the management system(s) have been remedied.</td>
<td>Agency re-examines in 6 months</td>
</tr>
<tr>
<td>2. History of Performance - Internal</td>
<td>Grantees are required to submit quarterly programmatic performance reports.</td>
<td>Grantees are required to submit monthly programmatic performance reports. Grantees may be subject to more frequent project monitoring (desk review and/or on-site).</td>
<td>Medium to high risk indicates limited grant experience. This increases the likelihood of compliance and/or performance issues.</td>
<td>Entity must demonstrate adequate grant performance.</td>
<td>Agency re-examines in 6 months</td>
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<tr>
<td>2. History of Performance - External (sub-grantee / sub-recipient / sub-award) *</td>
<td>Grantees are required to report performance data for the sub-grantee/sub-recipient / sub-award.</td>
<td>Grantees are required to report performance data for the sub-grantee/sub-recipient / sub-award.</td>
<td>Medium to high risk indicates limited experience with sub-grantees / sub-recipients / sub-awards. This increases the likelihood of compliance and/or performance issues with the third-party entity.</td>
<td>Entity must demonstrate adequate oversight of sub-grantee, sub-recipient / sub-award.</td>
<td>Agency re-examines in 6 months.</td>
</tr>
<tr>
<td>3. Compliance - Audit reports and findings</td>
<td>Grantees are required, semi-annually, to submit documentation of the implementation status of corrective action(s) for audit finding(s).</td>
<td>Grantees are required, semi-annually, to submit documentation of the implementation status of corrective action(s) for audit finding(s).</td>
<td>Repeat audit findings may lead to potential questioned costs and/or occurrences of fraud, waste and abuse.</td>
<td>Implementation of grantee's corrective action plan. No material findings from on-site review or Agreed Upon Procedures (AUP) performed (if applicable).</td>
<td>Agency re-examines in 6 months.</td>
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<td>4. Implementation of statutory, regulatory or other requirements</td>
<td>Grantees may be required to participate in periodic technical assistance.</td>
<td>Grantees are required to have quarterly technical assistance. Grantees may be subject to more frequent project monitoring (desk review/on-site visit).</td>
<td>Medium to high risk increases the likelihood of non-compliance which may result in disallowed costs.</td>
<td>Entity must demonstrate ability to comply with requirements.</td>
<td>Agency re-examines in 6 months.</td>
</tr>
<tr>
<td>5. Agency and grant-specific parameters</td>
<td>Requires (Unique to parameter).</td>
<td>Requires (Unique to parameter).</td>
<td>Medium to high risk increases the likelihood of issues with program delivery resulting in lower levels of program outcome and/or disallowed costs.</td>
<td>Entity must demonstrate ability to comply with agency and grant-specific requirements.</td>
<td>Agency re-examines in 6 months.</td>
</tr>
</tbody>
</table>
Sections 200.328 and 200.331 of the Uniform Guidance require periodic performance reporting by grantees and the monitoring of those reports by the grantor agency.
The periodic performance report in IWAS collects the following information:

- The status of the accomplishment of deliverable identified in the grant.
- The status of performance measures identified in the grant.
- The alignment of accomplishments to date with spending to date.
The following ISBE programs are exempt from GATA and the Periodic Performance Report Requirement:

- GSA/EBF funding
- Special Education MCATS
- Transportation
- Driver Education
- Reorganization Incentives
Questions