

NEWS YOU CAN USE

FROM THE MONITORING & COMPLIANCE SECTION

TOPICS

Monitoring & Compliance Section and Duties

Monitoring Plans

Funds Ending 9/30/11, and other ARRA ending dates

Central Contractor Registry

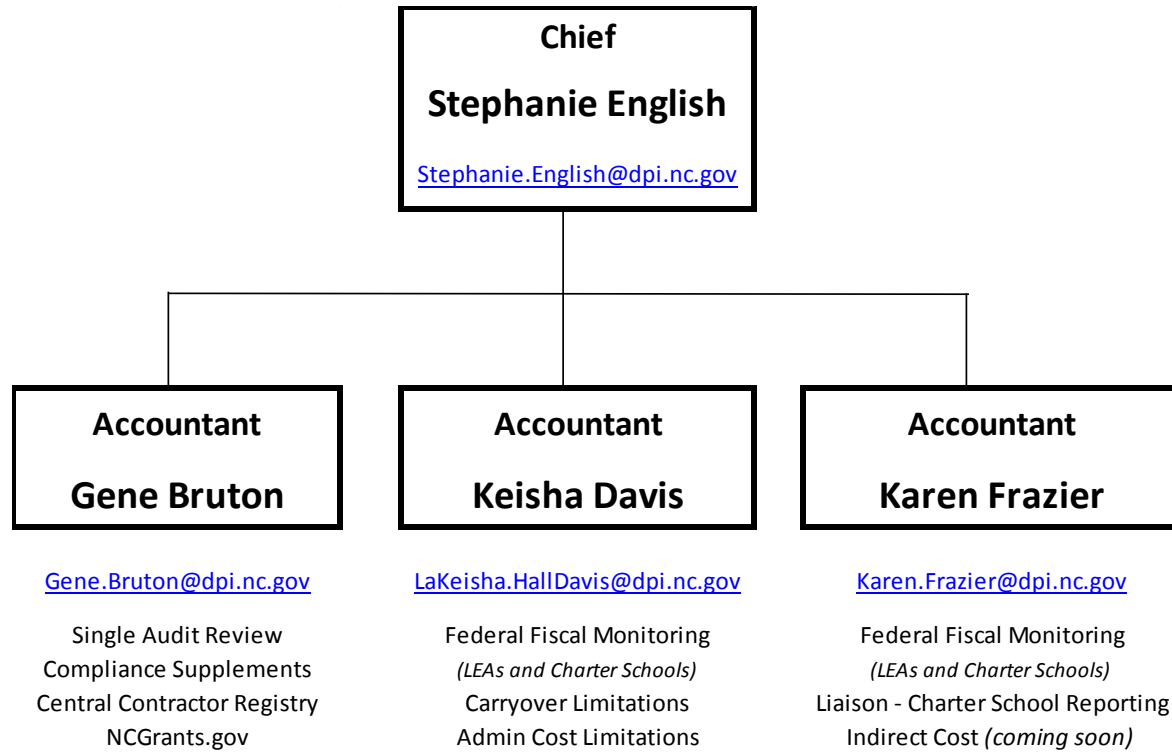
Supplement, Not Supplant

Indirect Cost Changes

Onsite Monitoring Documentation

Resources on FBS → School Business → Federal Information
web page

MONITORING & COMPLIANCE SECTION



MONITORING PLANS

Title I

IDEA

Race to the Top

Desk Monitoring for ARRA programs



SEPTEMBER 30, 2011

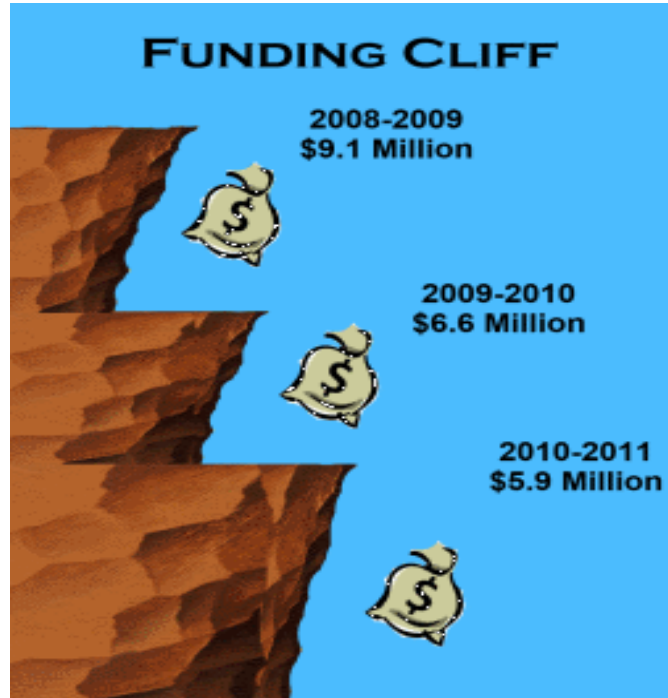


Illustration borrowed from Burke County Public Schools

ENDING DATES

September 30, 2011

All ARRA funds, except those specified below

Safe & Drug-Free Schools (PRC 048)

September 30, 2012

Ed Tech ARRA funds (PRCs 146/147)

Education Jobs Fund (PRC 155)

September 30, 2013

Title I School Improvement 1003g (SIG) (PRC 143)

September 23, 2014

Race to the Top (PRC 156)



If the obligation is for –	The obligation is made –
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.

Source: 34 CFR §76.707

CENTRAL CONTRACTOR REGISTRY

Required for ARRA funds; continues as a requirement for all federal funds

Must be updated annually

www.bpn.gov/ccr/default.aspx



SUPPLEMENT, NOT SUPPLANT

In general, federal funds must be used to supplement state/local funds, not take the place of those funds.

In general, it is presumed that you have supplanted if you use federal funds for an activity that was supported by non-federal funds the previous year.

Supplanting is a rebuttable presumption.



INDIRECT COST CHANGES

Beginning with rates calculated for use in 2011-12, object code 311 is excluded from the calculation.

In 2011-12, object code 311 is no longer a “qualifying expenditures” for recovery of indirect cost.

For more information on indirect cost, see detailed presentation at FBS → School Business → Federal Information, under the “Indirect Cost” bullet.

ONSITE MONITORING DOCUMENTATION

Time and Effort documentation for employees paid with federal funds

Semi-annual certifications

Personnel Activity Reports (PARs)

Quarterly Reconciliations

Updates to Substitute Systems

Equipment purchased with federal funds

Inventory

Disposition

Documented Internal Control procedures



COMMON FINDINGS & FIXES

Suspension / Debarment – Check lists:

State: <http://www.pandc.nc.gov/actions.asp>

Federal: www.epls.gov

ARRA Whistleblower posters

Finance Officers Newsletter – 2/4/11:

<http://www.ncpublicschools.org/docs/fbs/resources/newsletters/fonews/2011fonews.pdf>

Procurement

ARRA Contracting checklist:

<http://www.ncpublicschools.org/docs/fbs/arra/allotments/contractingchecklist.pdf>

RESOURCES

Federal Information web page:

<http://www.ncpublicschools.org/fbs/finance/federal/>

Financial & Business → School Business → Federal Information

Links to DPI Compliance Resources (IDEA, Time & Effort, Transferability, Monitoring, Indirect Cost), OMB Circulars, EDGAR, and other DPI and ED federal program sites

State Compliance Supplements:

<http://www.ncpublicschools.org/fbs/finance/reporting/>

Financial & Business → School Business → Financial Reporting
(link at bottom of page)