

SECTION G – Grants

General

Rule of Practice #810 State or Federal Grant Procedure is followed when an authorized staff member applies for a state or federal grant on behalf of the Department.

- (1) An Education Program Professional (EPP), or a designee, completes the Grant Opportunity checklist and submits to the respective Director of a Department Office for review. The Director then submits the Grant Opportunity checklist to the Deputy Superintendent (who oversees that Department Office) for consideration to approve the application moving forward in the process. Once the checklist is approved, a copy of the list will be provided to the Director of Compliance.
- (2) If the grant opportunity is a state funded grant, begin the application process as described in the grant application. If the grant opportunity is a federal grant, refer to Rules of Practice 831 for additional practices and complete the application as described in the grant applications. Prior to submitting the grant to the funding agency, the grant application must be submitted to the Management Analyst in the Business and Support Services Division's Compliance Section (PCN #0107).
- (3) Per Rules of Practice 831, The Management Analyst III (BA 2719, PCN 0107) will notify the State Grant Office, Governor's Finance Office, and the Legislative Counsel Bureau (LCB) (per NRS 232.225). The application will include all required budget forms and attachments. The grant application package will be submitted to the Management Analyst III at least three working days prior to the due date for the grant application.
- (4) Also prior to submitting a state or federal grant application, Office Directors will notify the Grants Management Unit (GMU) Analysts through e-mail with the following information:
 - Type of application (federal grant, federal contract, state grant, other)
 - Total grant amount for which an Office is applying
 - Budget Account where funding will reside
 - Funding Opportunity Announcement (FOA)
 - Application Deadline
 - Total grant award available
 - Duration of funding
 - Purpose of funding
 - Match requirements, if any, and how they will be met
 - Program Contact for application questions
- (5) In accordance with NRS 232.225 and State Administrative Manual (SAM), section 3004, upon receipt of the Notice of Grant Award (NOGA) or notification of non-award, the Management Analyst III (BA 2719, PCN 0107) will forward a copy to the Governor's Finance Office and LCB.

- (6) The assigned Budget Analyst (BA 2720, PCN 0027, PCN 1007, PCN 0100) will complete a work program request form for all grants requiring a work program and forward to the assigned ASO III (BA 2720, PCN 0001) or Budget Analyst III (BA 2720, PCN 0006) who will complete the work program. Grant awards greater than \$150,000 will be submitted to the Legislature/Interim Finance Committee for approval per NRS 353.335. Grant awards of \$150,000 or less will be submitted to the Chief of the Budget Division for approval.

Allowable Costs

- (7) The assigned MA III (BA 2719, PCN 0030) and the respective Office Director or EPP designee will review all grant agreements for allowable and unallowable costs, matching and maintenance of effort (MOE) requirements and any restrictions imposed by the grant to ensure compliance with the grant award. The respective Office Director or EPP will track and document the match, both in-kind and cash, as well as the MOE.
- (8) The MA III (BA 2719, PCN 0030) reviews allocated costs to ensure they are:
- a. Charged in proportion to benefits received
 - b. Allowable under 2 CFR part 200.400 et al.
 - c. Charged to non-program areas for the benefits they receive
- (9) To authorization expenditures, reimbursement requests must be in accordance with the fully executed grant agreement and within budgetary authority.
- (10) Payments to vendors, contractors, and subrecipients must follow the policies and procedures specified in Internal Controls Section D, Purchasing and Expenditures, and Section F, Contracts.
- (11) Prior to submission to the Department Fiscal Office, invoices and requests for reimbursements are reviewed by the respective EPP to ensure they are:
- a. Necessary for the program/grant operation
 - b. Reasonable charges for the goods or services provided
 - c. Allocable (charged in proportion to the value received by the program)
 - d. Legal under state law and regulations
 - e. Conform to federal law and grant terms including period of availability
 - f. Treated the same as non-federal expenditures
 - g. Comply with Generally Accepted Accounting Principals
 - h. Not included as match from another program
 - i. Net of any rebates or credits
 - j. Adequately documented/supported with purchase order, packing slip, etc.
 - k. Personnel costs are identified per funding source, per time and effort
- (12) The respective Office Director or EPP indicates the correct expenditure coding on the invoice or request for reimbursement and forwards to the assigned GMU Analyst (BA 2709, PCN 0231, BA 2719, PCN 0002, PCN 1100, PCM 0004, PCN 0032, PCN 0032)

for final review and approval before forwarding to the Fiscal Office for processing. A specific job number will be assigned to and used for coding costs applied to each grant award, which keeps separate and accounts for Federal and non-Federal activities.

- (13) The Fiscal Office will process federal requests for reimbursement, reconcile to the accounting records, and submit to the Controller's Office for payment.
- (14) To ensure compliance with 2 CFR Part 200 Subpart E, all positions funded with federal grants will:
 - a. Report the amount of time spent on each federal grant in "positive reporter" status in the State of Nevada timekeeping system, which is currently the Nevada Employee Action and Timekeeping System (NEATS).
 - b. The assigned ASO III (BA 2719, PCN 0065) or MA III (BA 2719, PCN 0030) will periodically verify the time reported on the bi-weekly timesheets is in accordance with the funding for each position. Any discrepancies will be immediately reported to the EPP for corrective action.
- (15) The Division's Indirect Cost Allocation Rate Agreement is approved by the Division's Federal cognizant agency, and all costs are allowable under 2 CFR Part 200 Subpart E. Allowable direct costs such as Statewide Cost Allocation (SWCAP), Purchasing Assessment, Attorney General Cost Allocation, Personnel/Payroll Assessments are direct costs charged to each budget account and will be allocated appropriately across funding sources.
- (16) The Audit Manager (BA 2719, PCN_0204) will perform post audit reviews of grant transactions as part of the annual testing of transactions. The testing will include checking computations for accuracy. Any exceptions noted during the review process will be immediately corrected and a corrective action plan will be addressed to ensure the exception does not occur again.
- (17) A master grant file will be maintained in the GMU. This file will include a copy of the grant application, grant award and all Federal Financial Reports. This file is available to all personnel responsible for preparing, reviewing and authorizing expenditures. These documents can also be found electronically in the corresponding budget account folder.

Cash Management

- (18) The Business and Support Services Division is authorized by the Deputy Superintendent of Business and Support Services to prepare and execute the federal draw of grant funds for all Offices in the Nevada Department of Education.
- (19) Per the cash management agreement with the State Treasurer's Office, the Division is allowed to draw federal funds in on a reimbursement basis. Drawdowns are based on actual cash outlays required by the program.

- (20) The Division forecasts payroll needs for federal grants for inclusion in the weekly draw down. These funds are expended immediately when payroll processes. The draws are completed as needed; therefore, variances between projected payroll and actual payroll will be reconciled the following week.
- (21) The draws are based on the amount of Federal expenditures reported in the DAWN Job Details by internal Budget Status Report for the budget account detailing the amount expended and thus required to be drawn in to cover claims already paid. The draw downs and expenditures are tracked against federal grant award amounts in the Grant Years Worksheets.
- (22) Draws are posted to the Declining Balance spreadsheet to track the remaining grant balance available to draw.
- (23) The following duties are performed by different persons (see (25) for PCN details):
 - a. Preparing/submitting the request for advance or reimbursement
 - b. Reviewing and approving the request for advance or reimbursement
 - c. Verifying the advance or reimbursement per the Budget Status Report (BSR)
- (24) The draws are approved as follows:
 - a. An approver must be an MAII or higher and cannot be the preparer of the draw
 - b. The approver must initial and date the Agency Incoming Funds Form
 - c. The MA IV will act as the back-up
- (25) The assigned Budget Analyst (BA 2720, PCN0027, PCN 1007, PCN 0100) staff prepares the draw. An Agency Incoming Funds Notification is prepared and a Cash Receipt (CR) document is created in the Advantage system and placed on hold. After documents are reviewed and approved, an e-mail is sent to the State Treasurer's Office for them to remove the hold and process when funds have been deposited. The Agency Incoming Funds Notification includes those funds being drawn through the assigned Federal Revenue System for that federal grant. Federal funds transfer through the Automated Clearing House (ACH) directly to the State.
- (26) Upon receipt of the funds, the State Treasurer's Office releases the hold placed on the CR document in ADVANTAGE and sends notification to the Administration/ Business and Support Services Division, through email, of the receipt of funds.
- (27) All Federal draws are reconciled to the BSR on a weekly basis by the assigned GMU Fiscal Unit staff for their assigned budget accounts.
- (28) Draws shall be made in a timely manner in compliance with the Cash Management Improvement Act.

Eligibility

- (29) Eligibility determination is performed by outside independent parties through the issuance of grant subawards. The program's policies and procedures provide written guidance for the subrecipients preparing or accepting applications to use for determining eligibility. The State holds secondary application reviews and reserves the right to approve or deny based on the application information or request for further documentation.
- (30) Subrecipients completing eligibility services for the state will complete quarterly narrative and data driven reports, as required.
- (31) The subrecipient maintains a complete database of all individuals receiving benefits. The system includes data entry of applications and scanning of supporting documents/consent forms. If clients have a change in status, the subrecipient must document the change in the database with copies to the State.
- (32) Where applicable, EPPs will review client file reports provided by subrecipients to determine eligibility status. Subrecipients submit a monthly list of case closures to the State to ensure that benefits are discontinued after the period of eligibility has expired.
- (33) Documentation reviews are made annually, at a minimum, through site visits by Education Program Professionals (EPPs) and a member of the Audit Unit (when appropriate), to review program compliance and to ensure that:
 - a. The eligibility determination process or formulas are consistent with the program.
 - b. The data used to determine the eligibility requirements is accurate and complete.

Equipment and Real Property Management

- (34) Education Program Professionals (EPPs) and their staff shall ensure any equipment purchased with Federal funds is used in the program for which it was acquired.
- (35) Equipment inventory records will be maintained and clearly identify items purchased with federal funds, including disposition data. Equipment purchased with federal funds is included on the State Controller's Fixed Asset Inventory listing for the Nevada Department of Education. All items valued at \$5,000 or more with a useful life of more than two years appear on the inventory listing and are identified with a State of Nevada property tag. The inventory listing includes property description and acquisition date and cost. A physical inventory is conducted annually (see IC).
- (36) The Director of the Office implementing a grant award will ensure equipment is adequately maintained and safeguarded. Upon review and approval of the annual inventory any

discrepancies will be investigated, and new or revised procedures and/or controls will be put in place to ensure the accountability of all equipment.

- (37) All equipment no longer needed by the program will be disposed of in accordance with the State Administrative Manual Section 1538. Excess property may be sold to another governmental agency within the State, any entity eligible to receive federal surplus property, or by auction to the general public. Sale amounts above \$1,000.00 or more will be deposited in the fund from which the money to purchase the item was expended, or with written justification and the approval of the Budget Division, to the agency budget account. The amount transferred will be less the Purchasing Division's services and handling charge of 10% of the gross sale price, not to exceed \$400.00 plus directly billed auction expenses, if applicable.
- (38) For more detail regarding fixed asset management and inventory, including positions responsible, see the Administrative Internal Controls, Inventories of Supplies and Capital Assets section.

Matching, Level of Effort, Earmarking

- (39) The assigned ASO III (BA 2720, PCN PCN_0001) or Budget Analyst (BA 2720, PCN#'s 0006, 0027, 1007,0100) ensures the necessary match, earmarks, and maintenance of effort (MOE) required for grants in their assigned budgets are included in the biennial budget requests.
- (40) All grant expenditures, including match, are identified in the accounting system with a program/project code. EPPs and their staff are responsible for identifying, documenting, and maintaining records for match or earmark expenditures, and for ensuring the terms of the grant for earmarks or match are met.
- (41) EPPs will submit quarterly reports to the assigned ASO III (BA 2719_PCN_0065) or MA III (BA 2719_0030) reporting the required match. This ASO III or MA III will review the reports, prepared by Department staff, to determine if the required match is being met, from allowable sources, is not included in match from any other Federal program, are in accordance with cost principles noted in 2 CFR Part 200 Subpart E, and comply with the Federal program.
- (42) If "in-kind" contributions are used to satisfy match requirements, EPPs and their staff will obtain supporting documentation for the determination of the valuation of the contribution. Volunteer labor will be valued using local labor rates, payroll records will be used for paid employees (either from the state or another entity), and quotes or independent appraisals will be used for equipment, land, supplies, etc. Supporting documentation for "in-kind" contribution valuations will be maintained in the program grant file.
- (43) Department staff will ensure maintenance of effort requirements are met, by tracking the spending of state funds and/or other revenue on behalf of the grant. If necessary, for the

maintenance of effort, specific indicators such as hours and number of people served will be tracked and documented. Supporting documentation showing how the level of effort was calculated will be maintained in the program grant file. Department staff will also ensure they do not use federal funds to provide services which they provided with state funds in prior years unless specifically permitted by the grant.

- (44) The Department staff will ensure earmarking requirements are met and that the minimum dollar amounts or percentages are applied to the specific processes or programs. Documentation for earmark amounts will be maintained in the program grant file.
- (45) EPPs and their staff will submit quarterly reports to the MA IV (BA 2719_PCN0035) reporting the required Maintenance of Effort (MOE), earmarks and/or match. This MA IV will review the reports, prepared by Office staff, to determine if the required MOE, earmarks or match is being met from allowable sources, is not included in match from any other Federal program, are in accordance with cost principles noted in 2 CFR Part 200 Subpart E, and comply with the Federal program. The reports will also include in-kind match contributions received, if any. If exceptions are identified, this MA IV will develop a corrective action plan and submit for review to the ASO III (BA 2719, PCN_0065) and this MA IV will return the approved correction action plan to the applicable Office to ensure the exception does not occur again.

Reporting

- (46) The Grants Management Unit (GMU) is responsible for completing and submitting a Final Federal Financial Report (FFR), form SF-425, within the 90-day liquidation period after the grant expiration date (budget period end date). Additionally, the GMU is responsible for other financial reporting requirements (e.g., quarterly, annual, etc.), if any, required by the Grantor. The Program Managers/Coordinators are responsible for programmatic reporting requirements, such as program and performance reports, as indicated in the Notice of Grant Award (NOGA) and ensuring performance reports are submitted by the due dates set by the awarding agency. It is the program's responsibility, with support from Fiscal and the GMU, to ensure all expenditures are paid no later than 60 days after the budget period end date.
- (47) The MA III (BA 2719, PCN 0030) maintains a list of due dates for all recurring financial reports and sends an email to the assigned ASO, GMU staff, and Accounting Assistants notifying that the budget period has ended and an FFR is coming due.
- (48) Final FFRs are typically due 90 days after the end of the grant period. In order to comply with the deadline and ensure the reports are submitted accurately, all payments must be completed within 60 days after the end of the grant period. Program Managers/Coordinators must ensure all contract/sub-recipient payments are received, outstanding obligations are finalized, and invoices obtained, required match and maintenance of effort reported, and any necessary adjustments are processed. The assigned GMU staff works with the program to reconcile the grant and ensures that all bills are paid no later than 60 days after the budget period end date. The assigned GMU staff (serving as

back-up for each other) will also verify indirect calculations with the assigned ASO III (BA 2720, PCN 0001) or BA III (BA 2720, PCN 0006).

- (49) Once the grant is reconciled, the assigned GMU staff (BA 2719, PCN 0231, PCN 002, PCN 1100, PCN 0040, PCN 0032, PCN 1601, BA 2709 PCN 0004) complete the Federal Financial Report and forwards for signature.
- (50) Program outlays and income are reported on either the cash or accrual basis as prescribed by the federal awarding agency. Documentation to support the FFR is maintained in the grant file.
- (51) The EPPs prepare performance reports according to the grant requirements. The performance reports will include a comparison of the actual accomplishments with the goals and objectives and will list objectives that have not been met. The reasons for unmet goals will be included in the report, as well as any other pertinent information including overruns or high unit costs. Any special reports required by the grants will also be completed by the program managers.
- (52) Supervisory review by the MA IV (BA 2719, PCN 0035) is required to ensure:
- a. The reports contain all the required information
 - b. The correct accounting method is used
 - c. Documentation is maintained for all items on the report and applicable amounts trace to accounting records
 - d. The reports are mathematically accurate
 - e. The reports are filed timely
- (53) The FFRs are approved by the ASO III (BA 2719, PCN 0065) or BA III (2719, PCN 0030).
- (54) The Division follows the grant closeout process and completes the final financial reporting requirements as specified in the grant agreement. Refer to Division Policies and Procedures.

Subrecipient Monitoring

- (55) Each Program Manager/Coordinator is responsible for determining if sub-grants or contracts are allowable for their grant awards, and for using the following criteria in determining whether an entity should be treated as a sub-recipient, vendor or independent contractor.

A sub-recipient:

- Determines who is eligible to receive what Federal financial assistance;
- Has its performance measured against whether the objectives of the Federal program are met;
- Has responsibility for programmatic decision making;
- Has responsibility for adherence to applicable Federal program compliance requirements; and

- Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

A vendor or an independent contractor:

- Provides the goods and services within normal business operation;
- Provides similar goods or services to many different purchasers;
- Operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the Federal program;
- Is not subject to compliance requirements of the Federal program.

(56) All contracts/goods or services awarded from federal grant funds will be treated the same as State funds and will follow the procedures required by the State Administrative Manual, Chapter 0300 and 1500, and the Department Policy and Procedures. All payments made to contractors or vendors will be reviewed by the Program Manager to ensure compliance with applicable federal laws and grant requirements prior to payment being made.

(57) The EPPs are responsible for following the sub-grant process which includes a procedure for selecting sub-recipients. The procedure requires potential sub-recipients to complete an application. The application includes the following:

- Specific program budgetary information
- Information pertinent to the grant and funding source
- Any required assurances

(58) The Office Directors and EPPs will determine specific criteria and a committee will be selected to evaluate the applications. Committee members are required to disclose any conflicts of interest with applicants. Documentation used for evaluating applications will be maintained in the program grant file.

(59) The appropriate templates based on SAM, Chapter 0300, and/or Division Policy and Procedures are used to prepare sub-grants and related amendments. The document will include the following information:

- Grantee and grantor employer tax ID#
- CFDA #, award name, federal agency offering award
- Award amount
- Scope of work and deliverables
- Term
- Renewal options
- Assurances
- Insurance/Indemnification requirements
- Monitoring of performance
- Any other compliance requirements for the sub-recipient
- Levels of approval required from the grantee

- (60) The MA III (BA 2719, PCN 0030) (primary) and recommends to the Deputy of Business and Support Services (BA 2763, PCN 0003) to approve or disapprove the sub-grant amendment. The status of the sub-grant or amendment is tracked in the Sub-grant Log throughout the approval process.
- (61) Upon scope of work and/or budget amendment approval, the sub-grant or amendment is returned to the MA III (BA 2719, PCN 0030) and then to the program to obtain the signatures of the sub-grantee. Once the program obtains the necessary signatures, the sub-grant or amendment is returned to Division Administration through the Management Analyst III who updates the sub-grant or amendment in the Division Sub-grant Log. The sub-grant or amendment is then forwarded for signature by the ASO III (primary).
- (62) Once the sub-grant or amendment has received final signature, one copy is retained for filing within the Business and Support Services Division and one copy is sent to the sub-grantee by the appropriate EPP. A copy of the sub-grant or amendment is retained in the Admin grant file and another copy is retained by the program in the sub-grant file.
- (63) The GMU Management Analyst III (BA 2719, PCN 0030) maintains a current list of all sub-grants awarded, budget amendments and scope of work amendments for the Division.
- (64) Program Managers/Coordinators are responsible for monitoring sub-grant recipients for compliance with any fiscal requirements and that they are using the awards according to the terms and conditions of the grant. Department staff will ensure the activities comply with program requirements and that sub-grantees are achieving performance goals.
- (65) The assigned GMU staff (BA 2719, PCN 0231, PCN 002, PCN 1100, PCN 0040, PCN 0032, PCN 1601, BA 2709 PCN 0004) ensures that agencies receiving funds complete the Single Audit Reporting Form (SARF), if necessary.
- (66) The onsite visits will be performed by staff from the appropriate program office in accordance with an established schedule and grant requirements. The onsite visit will be documented in writing and maintained in the program grant file. The monitoring effort must include the completion of periodic monitoring visits and a report that includes the review of sub-grant recipients' financial and operational well-being.
- (67) The Audit Unit performs audits of grants. Generally, a grant is selected and several subrecipients are audited to ensure that they are complying with grant requirements. Transactions, payroll, and other compliance items are tested in the audit and the results are forwarded to the sub-recipient in the form of a field report. If the sub-recipient chooses to dispute or comment on a finding, they have two weeks from the receipt of the field report to comment on the report or provide additional information for the Audit Unit's consideration.
- (68) If the audit has no findings or the entity chose not to respond to the findings, the audit is closed and a final report is issued. If an audit finding is disputed, then the additional information provided is taken into consideration and a final report is issued summarizing

the results of the additional information and/or any clarification the entity had to the findings.

- (69) Annually, the Audit Manager (BA 2719, PCN 0204) ensures the Department receives a complete copy of sub-grant recipients' audit reports if they expend \$750,000 or more in federal funds as required by CFR. The Audit Unit will provide assistance to the Accounting Assistant II (BA 2719, PCN 0265) as requested to obtain copies of sub-grant recipients' single-audit reports.
- (70) Audit reports of sub-grant recipients must be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, in accordance with 2 CFR Part 200 Subpart F. The Administrative Assistant (BA 2719, PCN 0265) for the Audit Unit receives these reports and they are audited by the Audit Unit. If no findings are noted, the audit is completed and nothing more is required. If no findings are noted, the Administrative Assistant to the Audit Unit will update the audit database as to the current status of the audit.
- (71) If findings are noted on the report, the Audit Manager (BA 2719, PCN 0204) will contact the Director and/or staff who are responsible for the program regarding the findings and the entity's stated corrective action. If the Director and/or EPP determines that nothing more is to be done, it is reported back to the audit unit, and the audit is closed with a written response from the Director and/or EPP. If more information is needed, the Audit Manager will contact the entity and ask for clarification on the corrective action needed to be done to satisfy the Director and/or EPP.
- (72) In the event a sub-recipient refuses to comply with the requirements of 2 CFR Part 200 Subpart F, the Department shall discontinue any further sub-grant funding to the subrecipient.
- (73) Sub-grant recipients must submit supporting documentation with their Requests for Reimbursements which will be reviewed and approved by the appropriate Program Manager/Coordinator for scope of work and fiscal review. Documentation must support the expenditures reported and demonstrate they are allowable under the grant terms. Documentation must support personnel costs up to 100% of salaries to assure no overpayments. Travel costs, if allowed, will be tracked separately. The reimbursement request will be sent to the assigned Accounting Assistant (BA 2720, PCN 0003, PCN 0015, PCN 0011) for payment processing. The payment will follow the procedures as stated in the Expenditure and Payable section.

Risk Assessment

- (74) NDE developed and implemented an initial self-reporting financial-based Risk Assessment for all subrecipients in early 2018. Since that time, NDE has developed a more comprehensive risk assessment process that includes both programmatic and fiscal criteria.

This evolution provides a more detailed picture that enables additional opportunities for individualized technical assistance and will drive continuous improvement.

(75) The Management Analyst III (BA 2719, PCN 0107), or designee, will evaluate the Risk Assessment at least biennially, in odd-numbered years, to identify potential areas of weakness and to ensure compliance with current policies and procedures.

The biennial evaluation consists of the following procedures:

a. Review actual processes (as determined through interviewing and observing persons involved with each fiscal process) by comparing them to the SAQ.

b. Review written internal controls by comparing them to the SAQ. Each SAQ question with a “No” response will have a description of the issue and date to be resolved. A copy of the completed SAQ will be forwarded to the Deputy Superintendent of Business and Support Services or designee in June of each even-numbered year.

(76) Review written procedures to ensure they accurately reflect actual processes.

(77) A sample of items based on a percentage of transactions applicable to each component Each item selected will be reviewed to ensure proper documentation and approval.

(78) The Management Analyst III (BA 2719, PCN 0107), or designee will develop a corrective action for any noted discrepancies.

(79) The same data sources are consistently used to assess all subrecipients. Each subrecipient’s assessed risk level (low, medium, or high) is determined by a scoring system aligned with other states’ methodologies and practices. The Subrecipient Risk Assessment will be conducted each fiscal year and risk levels may change from year to year. If a subrecipient’s risk level changes as a result of the annual assessment, that subrecipient’s monitoring schedule will update to align with the new level of assessed risk.

(80) The level of assessed risk will determine the frequency and method of subrecipient monitoring by as follows:

Risk Level	Monitoring Schedule
Low Risk	Once every 4 years
Medium Risk	Once every 2 years
High Risk	Once every year

Note: Monitoring may be more frequent. The above is the minimum.

- (81) During the monitoring process, the Auditor II (BA 2719, PCN 1101) will verify subrecipient's record retention policy according to 2 CFR 200.333.
- (82) Risk Assessment outcomes are used by the Department in conjunction with differentiated monitoring to provide targeted training, technical assistance, and/or necessary guidance to improve student outcomes, promote transparency in grant reporting, and ensure compliance with programmatic requirements to help subrecipients achieve and sustain successful outcomes.