

Oklahoma State Department of Education CARES Act Incentive Grant Project 789

Desk and Site Visit Monitoring Checklist

This guide has been developed by the Oklahoma State Department of Education to assist sub-grantees in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded in CARES Act Incentive Grant Project 789. In their review, the CARES Act Project 789 Incentive Grant Manager will be focusing on the sub-grantee's fiscal accountability and financial compliance. Answers in the affirmative ('Yes') to the questions in this guide indicate compliance. Answers in the negative ('No') indicate that the grantee may be out of compliance with a grant requirement and should take immediate action to comply.

Administration/Purchasing			
Description	Yes	No	N/A
1. Does the sub-grantee ensure progress reports are submitted on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the sub-grantee ensure expenditure reports are submitted on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the sub-grantee ensure that the Special Conditions associated with the grant have been met?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the sub-grantee ensure financial reporting is accurate, current, and ensures complete disclosure of financial results?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Do the sub-grantee accounting records include support documentation such as invoices, contracts, award documents, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the sub-grantee maintain effective internal control and accountability for all grant cash, property, and other assets, ensuring it is used solely for authorized purposes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Do actual expenditures or outlays reconcile with budgeted amounts for the grant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does the sub-grantee provide evidence of the results from the Debarment and Suspension database prior to making purchases exceeding \$25,000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Does the sub-grantee provide evidence that a purchase order was created prior to making all purchases for the grant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Does the sub-grantee have a Distance Learning Plan in place with procedures for ensuring that all students have access to an education during COVID-19?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Does the sub-grantee have evidence of notifications sent to parents explaining distance learning services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Does the sub-grantee have written procedures for assessing and addressing gaps in services resulting from the COVID-19 epidemic?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Does the sub-grantee provide evidence they have involved non-public schools in their community in the creation and implementation of their CARES Incentive Grant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Additional Comments:			
Contractual Services			
Description	Yes	No	N/A
1. Does each contract reviewed:			
a) Have deliverables which are allowable under the grant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Have beginning and ending effective dates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Indicate contract deliverables, price and quantities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the sub-grantee maintain current, signed copies of all contracts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the sub-grantee have an established procurement procedure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the sub-grantee ensure contract payments are not made unless receipt of goods or services is verified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. If sole source procurement was made, did the sub-grantee follow sole source procurement guidelines?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is there documentation (invoice) supporting a contractor's time, services, and rate of compensation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is evidence of liability insurance attached to the contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments:

Travel

Description	Yes	No	N/A
1. Does the sub-grantee maintain all supporting documentation for travel expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If sub-grantee incurs travel for training purposes, are training certificates or other proof of attendance maintained in the sub-grant records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do travel expenditures for mileage, per diem, and lodging comply with the sub-grantees' established policy or state travel guidelines?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments:

Equipment

Description	Yes	No	N/A
1. Does the sub-grantee maintain and update a complete equipment inventory list of items purchased with grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Do inventory records adequately describe equipment and include identification numbers, acquisition date, and cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the sub-grantee have a policy regarding the disposition of equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments:

Supplies

Description	Yes	No	N/A
1. Are supply expenses exceeding \$5,000 classified as equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are the supplies expensed to the grant <u>directly related</u> to the daily operation of the grant project, and are <u>grant funds not used to purchase</u> the following:			
a) Admission fees to recreational activities or sporting events	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Promotional gifts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Membership dues for individuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do the supplies remaining at the end of the grant not exceed \$5,000 in value?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments:

Other Costs

Description	Yes	No	N/A
1. Does the sub-grantee maintain proof of approved costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments:

**Oklahoma State Department of Education
CARES Act Incentive Grant Project 789**

Risk Assessment Monitoring Matrix

		Risk Level			Comments/Instructions
Criteria		Low	Moderate	High	
Pre-Award Risk Assessment					
1	Rating Assigned Prior to Award				<i>Enter the risk level assessed in the pre-award risk assessment. Monitoring during the award should be conducted at this level until such time as the granting agency feels it may be modified.</i>
February 2021 Mid-Year Performance					
2	Progress Reports are filed:				<i>Assess the sub-grantee's compliance with timely progress reporting.</i>
	Low =	On Time			
	Medium =	Usually on Time			
	High =	Consistently Late			
3	Progress is:				<i>Assess the sub-grantee's quality of progress to date. If there are concerns about the level of progress achieved, grantee should be ranked as moderate or high risk.</i>
	Low =	Acceptable			
	Medium =	Slightly Behind Schedule			
	High =	Not Started or Significantly Behind Schedule			
4	Financial Reports are filed:				<i>Asses the sub-grantee's compliance with timely financial reporting.</i>
	Low =	On Time			
	Medium =	Usually on Time			
	High =	Consistently Late			
5	Quality of Financial Reporting:				<i>Assess the sub-grantee's quality of financial reporting. If report contains errors or is incomplete, sub-grantee should be ranked moderate or high risk.</i>
	Low =	Acceptable/No Errors			
	Medium =	Minor Errors Detected			
	High =	Numerous Errors Detected			
	Total Score				

Scoring: Assign 1 point for each Low ranking, 2 points for each Moderate ranking, and 3 points for each High ranking.

< 8 Points = Low Ranking

8-12 Points = Moderate Ranking

>12 Points = High Ranking

Low-Risk Sub-Grantees will be required to complete their mid-year and final grant evaluation.

Moderate-Risk Sub-Grantees will be required to complete one desktop review of all programmatic and financial reporting no later than May 31, 2021.

High-Risk Sub-Grantees will be required to be receive one site visit review of all programmatic and financial reporting no later than May 31, 2021. Backup documentation will be required.

**Oklahoma State Department of Education
2020-2021 CARES Act Incentive Grant Project 789
Mid-Year Budget Narrative**

Due: February 15, 2021

	Total Award	Total Spent as of 01/31/2021	Explanation of Funds Spent
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policies and include a copy if different from the Federal definition.			
Supplies – Non-consumable supplies that may include computers and technology costs, depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (postage, shipping, etc.)			
Total Direct Costs			

* *Attach documentation of expenditures (invoices, reports, etc.).*

* *Attach any approved Budget Change Request Forms to this evaluation.*

Budget Narrative: *Explain any funds that have not been spent and the reason they have not been spent (for example, “Funding was delayed due to lack of inventory for computers”) and provide a timeline for when these funds will be spent prior to September 30, 2021, for each line item. Add pages as needed.*

**Oklahoma State Department of Education
CARES Act Incentive Grant Project 789**

**Final Grant Evaluation
Due: December 30, 2021**

Project Summary *(No more than three pages):*

What obstacles/challenges did you face in the implementation of the CARES Incentive Grant?

Provide data to support your implementation plan that determines its effectiveness in supporting students during the COVID-19 pandemic.

**Oklahoma State Department of Education
2020-2021 CARES Act Incentive Grant Project 789
Final Budget Narrative**

Due: December 30, 2021

	Total Award	Total Funds Spent	Explanation of Funds Spent from 01/31/2021 through 09/30/2021
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policies and include a copy if different from the Federal definition.			
Supplies – Non-consumable supplies that may include computers and technology costs. depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (rent, utilities, postage, shipping, etc.)			
Total Direct Costs			

**Attach an OCAS Expenditure Report to this document.*

Budget Narrative: *Provide a justification for why grant funds were not expended prior to the September 30, 2021, deadline.*

OKLAHOMA STATE DEPARTMENT OF EDUCATION
CARES ACT INCENTIVE GRANT
Project 789

BUDGET CHANGE REQUEST FORM

Directions: Complete this CARES Act Incentive Grant Project 789 **Budget Change Request Form** if you would like to make a budget change for any amount over \$500 in a particular line item. Email this Budget Change Request Form to Lyric Jackson, CARES Grant Manager, at Lyric.jackson@sde.ok.gov prior to making a purchase that involves a budget change of more than \$500 that was not a part of your approved budget. The Grant Manager will approve and sign your Budget Change Request Form and return a copy to the LEA, giving permission to make budget change purchases with CARES ACT Incentive Grant Project 789 funds.

BUDGET CHANGE REQUEST

Category of Expense	Original Request	Budget Change Request
Travel Costs	\$	\$
Equipment	\$	\$
Materials & Supplies	\$	\$
Contractual	\$	\$
Other Costs	\$	\$
Total Expenses (Lines 1-6)	\$	\$

Reason for Budget Change Request (be as specific as possible):

Requested by: _____
(LEA Signature Required)

Date: _____

Approved by: _____
(CARES Grant Manager Signature Required)

Date: _____

CARES Act Incentive Grant Project 789

REPORTING COVER SHEET

OKLAHOMA STATE DEPARTMENT OF EDUCATION

Year: 2020-21

District:

Total Amount of Approved Budget:

MID-YEAR EVALUATION

FINAL EVALUATION

SIGNATURES:

Superintendent of Schools: _____

CARES Grant Manager: _____