

## **GUIDELINE**

<b>Title</b>	<b>Developed by</b>	<b>Implementation Date</b>
Fiscal Monitoring Reviewing Samples	Fiscal Monitoring	January 23, 2020

This guideline represents standard and best practices. To deviate from this guideline please discuss with your Director. Deputy Associate Superintendent, Grants Management approval is needed to make substantive changes to guidelines.

### **Overview**

This guideline addresses the manner in which Grants Management Federal Fiscal Monitors review samples when completing a fiscal monitoring process.

### **Guideline**

It is appropriate to request samples consistent with training received by authorized members of the Grants Management team (e.g. directors, leads, trainer, etc.) **A sample from each grant is not required – it is the entity that is being monitored - not the grant.**

### **Procurement**

1. Review the entity's procurement policy.
2. Review two 6300 expenditures, including:
  - a. Two samples; one smaller (micro) expenditure and one larger expenditure (over "simplified acquisition" threshold). Or two smaller expenditure if one larger expenditure is not available.
3. Review 6600 expenditures; items to review include:
  - a. Samples two items for one to three grants,
  - b. Samples three items for four or more grants,

### **Travel**

1. Review the entity's travel policy.
2. Review one 6500 purchase. Review two if there is a large amount of 6500 expenditures.

### **Time and Effort**

1. Review the entity's time and effort policy.
2. Review two samples of each type of time & effort mentioned in the entity's policy.
3. If the LEA received Title I funds and pays salaries, sample documentation for one salaried person and confirm the employee works at a Title I site.



4. The LEA received IDEA funds and pays salaries then sample on salaried person and confirm the employee is SPED certified. If they are not, it is acceptable for the IDEA employee to be overseen by a SPED certified teacher. If that is the case, confirm the overseeing teacher's certification.

### **Assets**

1. Review the entity's assets policy.
  - a. Be sure that the policy covers how assets are being tagged and the process for safeguarding assets.
2. Review one 6700 expenditure.
  - a. If the expenditure is over \$5,000, confirm the entity had prior written approval, which was given prior to the date the asset was purchased.
  - b. Review the Asset List and confirm parity between the actual tagged item and the item listed.

### **GME User Access**

1. Review the entity's policy on how they remove user access.
2. Choose one or two names with GME roles and confirm proof of employment or appropriate position for these employees.