

U.S. Department of Education
Rural, Insular, and Native Achievement Programs



**Rural Education Achievement Program
Small, Rural School Achievement**

**Fiscal Year 2021 Monitoring Report
Trinity Alps Unified School District**

May, 2021



U.S. Department of Education Rural, Insular, and Native Achievement Programs

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Monitoring Information

| Process

The Office of Rural, Insular, and Native Achievement Programs (RINAP) is committed to supporting State Educational Agencies (SEA), State Governments, Local Educational Agencies (LEAs), and Small, Rural School Achievement (SRSA) as they implement Federal grant programs. Part of this commitment includes a monitoring process designed to not only address the RINAP's responsibilities for fiscal and programmatic oversight, but to also identify areas in which grantees need assistance and support to meet their goals and obligations. The monitoring process is anchored around ongoing conversations between RINAP program officers and grantees and is conducted using both off-site (desk) monitoring, as well as on-site monitoring visits to grantees.

The goal of the monitoring process is to conduct a program-centered, performance-focused review of fiscal and program requirements through a single, streamlined process that results in improved and strengthened partnerships between United States Department of Education (the Department) grantees. To accomplish this, the RINAP monitoring process is organized into specific grant performance topics, which reflect the programmatic and fiscal requirements of the SRSA program.

| Report

This monitoring report summarizes the results of the December 10, 2020 RINAP review of Trinity Alps Unified School District (TAUSD). The report is based on information provided through the monitoring process and other relevant quantitative and qualitative data. The primary goal of monitoring is to ensure that implementation of the SRSA program is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the Elementary and Secondary Education Act of 1965.¹

¹The RINAP office has chosen to focus only on select fiscal and program requirements. Because this report summarizes the results of a non-comprehensive set of fiscal and program requirements, the issuance of this report does not preclude other Department program offices, or independent auditors, from identifying areas of noncompliance that are not outlined in this report.



List of Acronyms

CCD: Common Core of Data

Department: U.S. Department of Education

DUNS: Data Universal Numbering System

EDGAR: Education Department General Administrative Requirements

ESEA: Elementary and Secondary Education Act, as amended

FY: Fiscal Year

GEPA: General Education Provisions Act

GPRA: Government Performance Results Act of 1993

LEA: Local Educational Agency

NCES: National Center for Education Statistics

OESE: Office of Elementary and Secondary Education

REAP: Rural Education Achievement Program

RINAP: Office of Rural, Insular, and Native Achievement Programs

SAM: System for Award Management

SEA: State Educational Agency

SRSA: Small, Rural School Achievement Program

Uniform Guidance: Uniform Guidance (2 CFR § 200)



Grantee Overview

All data presented are reported by grantees to either the National Center for Education Statistics (NCES), Common Core of Data (CCD), or through standard oversight activities.²



COVERED GRANT PROGRAM:

Title V, Part B – Small, Rural School Achievement Program

STUDENT CHARACTERISTICS

Average Daily Attendance:

- 628

SCHOOL & LEA CHARACTERISTICS

Schools:

- Alps View High (Continuation)
- Cox Bar Elementary
- Trinity High
- Weaverville Elementary

FTE Teachers:

- 45

FUNDING

SRSA Fiscal Year 2021:

- \$16,111

Total Per-Pupil Expenditures:

- \$14,309

MONITORING INFORMATION

Monitoring Date | December 10, 2020

RINAP Reviewers | Elisabeth Lembo, Grace Kwon

² Data Source: U.S. Department of Education, Common Core of Data, unless otherwise noted (see <http://eddataexpress.ed.gov/> and <http://nces.ed.gov/ccd/elsi/> for additional information).



Performance Assessment

Provided below is a performance snapshot for each topic reviewed by RINAP, reflecting how well TAUSD is meeting specific fiscal and program requirements. Ratings are based on a four-point scale, “commendation”; “met requirements”; “recommendations”; and “action required”. Documentation indicating the completion of each required action must be provided to RINAP within 30 business days of the receipt of the final Monitoring Report. Each rating is described in more detail below:

Commendation ● ● ● ●

This section highlights the areas where the grantee has exceeded requirements and is commended on the grant administration and fiscal management as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as “met requirements with commendation”). In addition, this section provides an opportunity for the RINAP office to highlight those areas where the grantee has implemented an innovative or highly successful system or approach. In these areas, RINAP is not recommending or requiring the grantee to take any further action.

Met Requirements ● ● ● ○

This section identifies the areas where the RINAP has determined that the grantee has met basic requirements of grant administration and fiscal management and is implementing those requirements in a satisfactory manner as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as satisfactory quality, “met requirements”). The description of satisfactory implementation by relevant area and requirement is an indication of an acceptable implementation quality level. In these areas, RINAP is not recommending or requiring the grantee to take any further action.

Recommendations ● ● ○ ○

This section identifies the areas where RINAP has quality implementation concerns related to grant administration and fiscal management as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as quality concerns, “met requirements with recommendations”). In these instances, the Department is determining that the grantee is currently complying with requirements, but that improvements could be made to improve the efficiency or effectiveness of select operations. Identified issues are grouped according to relevant area and requirement, with citations provided. For each issue listed, RINAP will provide a recommendation for improvement, but is not requiring the grantee to take any further action.

Action Required ● ○ ○ ○

This section identifies the areas where the RINAP has “significant compliance and quality concerns” (corresponds to “action required” in Performance Assessment section). For each issue listed, RINAP will outline the current practice, the nature of noncompliance, and the required action. Documentation indicating the completion of each required action must be provided to RINAP within 30 business days of the receipt of the final Monitoring Report.



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TAUSD Assessment

Monitoring Topic	Assessment
Financial Management	● ● ○ ○
Period of Availability	● ● ● ○
Uses of Funds	● ● ● ○
Audit Requirements	● ● ● ○
Equipment and Supplies Management	● ● ● ○
Personnel	● ● ○ ○
Procurement	● ● ○ ○



Commendation

N/A



This section highlights areas of high-quality implementation.

Requirement Summary	Description
N/A	N/A



Met Requirements

Period of Availability



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA may only charge a grant program for allowable costs incurred during the period of availability and shall liquidate all obligations incurred under the award not later than 90 calendar days after the end date of the period of availability.

EDGAR 34 C.F.R. 75.707
Uniform Guidance 2 C.F.R. 200.309, 2 C.F.R. 200.343(b)
U.S. Code 31 U.S.C. 1552
Department of Education
Guidance Late Liquidation
Memoranda

| Description

Trinity Alps provided evidence that the LEA only charges for allowable costs within the prescribed period of availability for SRSA funds. Once the SRSA funds are awarded, the LEA obligates the funds by including line items in the LEA budget. Then, the Director of Business Services draws down SRSA funds from the G5 system once they are available and the LEA maintains the funds in the county's bank. On a monthly basis, if funds are needed for distribution, the Director of Business Services requests reimbursement and funds are given to the LEA by the county bank. The period of availability associated with SRSA awards naturally aligns with Trinity Alps' disbursement of the award funds since the funds are liquidated within the first 12 months of the award.



Uses of Funds



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA can only use SRSA funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. An LEA must use SRSA funds to supplement, and not supplant, any other Federal, State or local education funds and may use SRSA funds to carry out local activities authorized under any of the following provisions: Title I, Part A; Title II, Part A; Title II ; Title IV, Part A or B.

ESEA §5212, §5232
EDGAR 34 C.F.R. 75.530
Uniform Guidance 2 C.F.R.
200.403-408, 2 C.F.R. 200.420-475

Description

Trinity Alps provided evidence that SRSA funds are used for allowable activities under Title V, Part B. District administrators reported they use SRSA funds to supplement the wages of its math paraprofessional and are likely to continue using funds in this manner in the future.



Audit Requirements



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA can only use SRSA funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. An LEA must use SRSA funds to supplement, and not supplant, any other Federal, State or local education funds and may use SRSA funds to carry out local activities authorized under any of the following provisions: Title I, Part A; Title II, Part A; Title III; Title IV, Part A or B.

ESEA §5212, §5232
EDGAR 34 C.F.R. 75.530
Uniform Guidance 2 C.F.R.
200.403-408, 2 C.F.R. 200.420-475

Description

Trinity Alps expended over \$750,000 in Federal funding in Federal fiscal year 2019. As a result, they were audited in accordance with the requirements established in the Uniform Guidance. The resulting report, conducted by a third-party reviewer, did not include any corrective actions.



Equipment & Supplies Management



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA shall use, manage and dispose of equipment and supplies purchased using Federal funds in accordance with all relevant Federal laws and procedures. LEAs shall also ensure that equipment and supplies are used only for authorized purposes of the project during the period of performance (or until no longer needed).

Uniform Guidance 2 C.F.R.
200.313-314
GAO Green Book Principle 10.03

Description

Although Trinity Alps does not purchase equipment or supplies using Federal funds, the LEA comprehensively described an inventory process and noted that they follow Federal equipment and supplies management policy. Trinity presented the Department with written procedures in place, consistent with Federal laws and regulations, in the event that they purchase equipment and supplies using SRSA funds in the future.



Met Requirements With Recommendation

Financial Management



This section highlights areas with quality implementation concerns.

Requirement Summary

An LEA (or its agent) must use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for SRSA funds. In general, an LEA must expend and account for Federal funds in accordance with Federal laws and regulations. In addition, LEA accounting systems must satisfy Federal requirements regarding the ability to track the use of funds and permit the disclosure of financial results. LEAs must also have written procedures for determining cost allowability and must maintain effective control over all funds.

EDGAR 34 C.F.R. 75.702
Uniform Guidance 2 C.F.R.
200.302

| Description

Trinity Alps described and documented accounting procedures that include budget development, expenditures, and regular reviews for each grant. Trinity Alps' fiscal control and fund accounting procedures provide a reasonable assurance that SRSA funds are being properly disbursed and accounted for; however, the Director of Business Services is the only person authorized to make payments and have access to the SRSA grant funds. The Superintendent can request access from the LEA's bank if needed, but currently does not have access. In addition, although Trinity Alps provided reasonable assurance of proper disbursement of SRSA funds within the available performance period as well as using these funds for allowable activities, it does not have a written document of the procedures followed to ensure that these requirements are met. Trinity Alps' evidence of time and effort and accounting system, both used to ensure SRSA funds are fully spent by the end of the performance period, does not show the performance period nor does it contain a label distinguishing which SRSA award is being used. Trinity Alps uses both historical precedent and several different resources to determine allowability of costs. Among the mentioned resources was a Federal Use of Funds Guide and a School Site Council Handbook. However, it is not clear whether these resources are regularly updated or used consistently to ensure that SRSA funds are used for allowable costs.



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| Recommendation

The Department recommends that Trinity Alps designate two officials to have access to the SRSA funds in the G5 system. Designating an additional person would support continuity of Trinity Alps' fiscal operations and ensure uninterrupted access to SRSA funds. In addition, the Department recommends that Trinity Alps develop written procedures for determining allowable activities and adhering to period of availability requirements. For the period of availability procedures, the Department recommends including obligation process and liquidation deadlines for SRSA grant funds, codifying existing policies and procedures. In addition, the specific Federal fiscal year of the SRSA award should be recorded within the LEA's accounting systems to distinguish between unique awards. Creating these procedures will ensure that future Trinity Alps officials will be aware of and adhere to required spending timelines and obligation and liquidation processes, as well as avoid potential errors in the financial management of SRSA funds. The Department also recommends Trinity Alps develop policies and procedures for determining allowable uses of SRSA funds, and in such cases as the School Site Council Handbook, review applicable statute, guidance, and regulations (available on the SRSA-program website) to ensure that future Trinity Alps officials will be aware of and adhere to allowable use of funds requirements.



Personnel



This section highlights areas with quality implementation concerns.

Requirement Summary

An LEA shall ensure that charges to Federal awards for salaries are based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

Uniform Guidance 2 C.F.R. 200.430

| Description

Trinity Alps uses SRSA funds to supplement the wages of a math paraprofessional. Trinity Alps documents compliance with the personnel requirements with timecards and a monthly Program Activity Report (PAR), as well as payroll documentation. Trinity Alps provides frequent verbal reminders to applicable personnel of the requirements to document SRSA-related activities, but written documentation of the LEA's policies and procedures is lacking. The PAR, in addition to being an accounting tool, is also intended to remind the paraprofessional and supervisor of the position's duties. However, the document provides an accounting code of the position rather than a full description of duties. The LEA trains supervisors and paraprofessionals on the requirements of SRSA-related activities yearly, but the LEA did not provide any documentation of training materials provided to personnel.

The LEA described a process of verifying time and effort where the supervisor observes and records duties performed by the paraprofessional on timecards, including any absences. Trinity Alps did not report having a system that evaluates the efficacy of the time and effort system to ensure that duties are being carried out in a manner that aligns with Federal requirements, instead the LEA relies on the supervisor's observations.

| Recommendation

The Department recommends that Trinity Alps provide the paraprofessional with a document outlining the individual's duties as they align with Federal requirements and maintain a copy for the LEA's records. Adding these SRSA-specific guidelines will help ensure that Trinity Alps



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officials will be aware of and adhere to personnel requirements. This could be included in the PAR or be a separate document, such as an individual staff contract. The Department also recommends Trinity Alps develop a system to evaluate the work performed by the paraprofessional to ensure that duties are carried out in a manner that aligns with Federal requirements throughout the year.



Procurement



This section highlights areas with quality implementation concerns.

Requirement Summary

An LEA shall ensure that all relevant Federal procurement procedures are followed when procuring goods and services using Federal funds.

Uniform Guidance 2 C.F.R. 200.318, 2 C.F.R. 200.326

| Description

Although Trinity Alps does not use SRSA funds to purchase items, it has a Federal procurement procedure in place, which requires full and open competitions in alignment with applicable Federal, State, and local laws and regulations. Trinity Alps' procurement procedure also includes disposition procedures and conflict of interest policies, but it does not include a written policy on suspensions and debarments.

| Recommendation

The Department recommends Trinity Alps develop and implement a policy on suspension and debarment of vendors to ensure that future Trinity Alps officials will be aware of and adhere to vendor requirements in the event that Trinity Alps decides to use funds on equipment and supplies.



Action Required

N/A



This section highlights areas with significant compliance or quality concerns that require urgent attention.

Requirement Summary

N/A

| Description

N/A

| Action Required

N/A