

Practices for Enhancing 21st CCLC Fiscal Management

21st Century Community Learning Centers Program
Office of Federal Programs
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Facilitators

Tehsin Akram
Fiscal Analyst/Auditor
21st Century Community Learning Centers
Office of Education Support and Improvement
Georgia Department of Education
takram@doe.k12.ga.us
(404) 463-6438

Desmond Carter, MBA, CFE
Fiscal Analyst/Auditor
21st Century Community Learning Centers
Office of Education Support and Improvement
Georgia Department of Education
decarter@doe.k12.ga.us
(404) 463-6437

Georgia's Systems of Continuous Improvement



What we're discussing today

Facilitating Program Effectiveness

Risk Management

Monitoring

Increasing Efficiency

Knowledge/Professional Development

Facilitating Program Effectiveness

Basic	Enhanced
Fidelity to grant application, e.g. no. of hours/day, days	<ul style="list-style-type: none"> • Knowledge/awareness of program application, goals and objectives and aligning budget (revisions) accordingly • Break down budget line items for planned purchases and initiatives
Monthly/Bi-monthly expense reports for timely decision making	<ul style="list-style-type: none"> • Detailed variance analysis with explanations • Expense planning chart • Attending planning and performance meetings, GaDOE workshops
	Preparing in advance for carryover
	Proactive amendments
Collection of price quotes only when required	<ul style="list-style-type: none"> • Quick price check to get the best deals • Bulk purchases • Major purchases early in the year

Risk Management

Basic	Enhanced
<p>General insurance and fidelity bond</p>	<ul style="list-style-type: none"> • Risk management checklist/audit • Checklist for good governance • Safeguard inventory (esp. during holidays)
<ul style="list-style-type: none"> • Implement policies and procedures, e.g. internal controls, travel expense, procurement • Allowable, reasonable and necessary expenditures • Use funds, staff, and purchased resources exclusively for 21st CCLC purposes 	<ul style="list-style-type: none"> • Ethics refresher • Audits on time and effort records. • Take steps to reduce/eliminate misuse of 21st CCLC funds. • Allocate accurately by subgrant/cost objective (not just divide costs by the number of subgrants)
<p>Contracts for all contractors and services</p>	<p>Detailed contracts – term, deliverables, cost breakdown, exit clause.</p>
<p>Records retention document</p>	<ul style="list-style-type: none"> • Back up records and data.
	<p>Strategies/safeguards against low ADA (and budget reductions).</p>

Monitoring

Basic	Enhanced
<p>Planning: Detailed checklist/timeline: breakdown indicators by evidence items and processes. Set reminders for who does what and when.</p>	<p>More delegation, verification, quality control and self-monitoring by the Program Director</p>
<p>Update monitoring portal access</p>	<p>Consider setting up meeting to consult with your home ERES, FA to discuss/review monitoring requirements and evidence items</p>
<p>Desktop monitoring: label documents, helpful file names</p>	<p>Highlight relevant sections of document content to point out exactly which section(s) fulfil evidence requirements</p>
<p>Generating evidence items before monitoring day. E.g. suspension and debarment checks</p>	<p>Pervasive: procedure carried out on a timely basis and documented before purchases</p>
<p>Providing updated inventory lists, labels attached right before monitoring</p>	<p>Inventory lists updated continually; inventory audit carried out e.g. quarterly basis, GaDOE notified of loss. GaDOE approval before-the-factor for dispositions</p>

Increasing Efficiency

Basic	Enhanced
Original (beginning of the year) budgets	Detailed descriptions: cost breakdown, purpose, and if there is any major change, especially increase from previous year then explain/rationalize reason for change. E.g. increase in hourly rate, no. of hours/week, new position.
Budget Amendments	For changes (additions or reductions), in addition to cost breakdown and nature of item, also provide explanation/rationalization for change.
	Use the budget details (Excel) file to convey budget information in an efficient way instead of overly using the budget (and program) amendment form to list every change. Mention only the key changes on the form and refer to the Excel file.



Increasing Efficiency - continued

Basic	Enhanced
Timely submission of monthly reimbursement requests (Invoices)	<ul style="list-style-type: none"> • Review reasons for prior rejections • Mention purpose of 21st CCLC purchase on purchase requisitions/PO's • Plan ahead for GaDOE annual accounting close-out/end-of-the-year period (June/July) • Regular pro-active checks for expenses not submitted for reimbursement
Revisit training material on supporting documentation for Invoices	<ul style="list-style-type: none"> • Disburse payments as quickly as possible. • Submit expenses quickly for reimbursement. • Regular (monthly) bank statement reconciliations and adjust for payments not cleared, refunds/rebates received.
<ul style="list-style-type: none"> • Avoid duplicate submission of same expense • Do not exceed 10% cap on net administrative expense by year-end 	<ul style="list-style-type: none"> • Compare/reconcile your GL data with GaDOE Invoice expense submission reports • Compile information/prepare early for Completion Report • Updated guidance to be provided regarding application of indirect cost rate to the final 3 months (July to September) of a 15-month Fiscal Year

Information/Professional Development

Basic	Enhanced
Program application/RFP	<ul style="list-style-type: none">• Increase Involvement: attend program staff planning/meetings from time-to-time• Expenditure status reports/discussions with Program Director• Schedule technical assistance meetings/teleconferences with your Fiscal Analyst
Subgrantee Operations Manual	<ul style="list-style-type: none">• Review responsibilities of Fiscal Agent• US Department of Education EDGAR (available online)• GaDOE (recorded) webinar on FY20 Budget Planning Programs

Contact Information

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QUESTIONS



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