

Federal Grants Fiscal Monitoring Site Visit Worksheet

Instructions: Each site visit should be documented using this worksheet. The monitor should indicate the reasons for the site visit, whether planned or unannounced, review data prior to the visit, and note any issues identified during the visit. If problems are noted, then this worksheet should be used to prepare a report for action.

Grantee:				
Date of Visit:				
Location:				
Monitor:				
Reason for Visit:				
Site Visit Fiscal Monitoring Review Checklist				
1. Time & Effort (OMB Circular A-87)	Yes	No	N/A	Comments/Percentages
Programs Reviewed (PRCs:)				
a. Certification Statements				
Requirement: Salaries and wages paid for employees who work on a single Federal cost objective must be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and signed by the employee or supervisory official who has first-hand knowledge of the employee's work.				
This entity has an approved updated substitute system.				
According to the payroll records, all employees who worked on a single Federal cost objective have semi-annual certifications or a certification that meet specifications of their substitute system.				
All certifications have been prepared at least semi-annually or a date that corresponds to an approved substitute system.				
All certifications have a handwritten employee (or supervisor) signature and date.				
All signature and dates are subsequent to the end of the certification date. (i.e. certificate is for Jan 1 thru June 30 th or June 1 thru June 30 th ; and the date is after June 30 th .)				
The certifications specify a valid federal cost objective.				
Child Nutrition has certifications or other evidence of at least \$45K in state revenue matching.				
Actions Needed:				

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b. Personnel Activity Reports				
Requirement: Employees who work on multiple cost objectives must support the distribution of their salaries or wages by completing personnel activity reports. These personnel activity reports must reflect an after-the-fact distribution of the actual activity; must account for the total activity for which the employee is compensated; must be prepared at least monthly, coinciding with one or more pay periods; and must be signed by the employee. At least quarterly, comparisons of actual costs (based on the monthly activity reports) to budgeted distributions must be made.				
This entity has an approved updated substitute system.				
According to the payroll records, all employees who worked on multiple cost objectives have Personnel Activity Reports (PAR).				
All Personnel Activity Reports (PAR) are prepared monthly or to the specifications of their approved substitute system, and has adequate supported documentation that reflects an after-the-fact distribution of the actual activity performed.				
Each Personnel Activity Report (PAR) has a handwritten employee signature and date.				
All signatures and dates are subsequent to the end of the Personnel Activity Reports (PAR) date. (i.e. PAR for June 30 th ; then date is after June 30 th .)				
The Personnel Activity Reports (PAR) coincides with one or more pay periods.				
Comparisons of actual costs (based on the monthly activity reports) to budgeted distributions have been made.				
Federal program charges have been adjusted when actual effort did not support budgeted distributions.				
For LEAs with approved substitute systems, the average deviation has been calculated annually.				
Actions Needed:				
2. Equipment (EDGAR 80.32)				
	Yes	No	N/A	Comments/Percentages
Programs Reviewed (PRCs:)				
Requirement: Records must be maintained for equipment purchased with federal funds, and a physical inventory must be conducted at least every two years.				
Property/ equipment records are maintained and it includes a description, serial or other identifying number, source percentage, and acquisition cost and date.				
Physical inventory has been conducted within the last two years and there is evidence that shows				

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description, purchase price, location, condition, if it was disposed of, and if so, the sale price or its fair market value.				
The LEAs inventory demonstrates compliance with policies and procedures set by the Board of Education. (i.e. the threshold limit is being applied)				
Equipment inventory captures “significant technological” items, regardless of LEA’s inventory threshold.				
If equipment was purchased using American Recovery and Reinvestment Act (ARRA) funds, competitive bidding rules were followed. (<i>See OERI Management Directive #3</i>)				
Actions Needed:				
3. Contracted Services (EDGAR 80.36)				
	Yes	No	N/A	Comments/Percentages
Programs Reviewed (PRCs):				
Requirement: Contracts and related invoices must contain sufficient information to assure that the services, which have been requested, have actually been received.				
Contracts follow the policies and procedures set forth by the Board of Education. (i.e. approval process, standard contract forms, etc)				
Sample 1:				
Sample 2:				
Sample 3:				
Sample 4:				
Sample 5:				
Invoices contain sufficient information:				
Sample 1:				
Sample 2:				
Sample 3:				
Sample 4:				
Sample 5:				
All Contracted Services invoices (object code 311) are supported by a valid contract.				
If ARRA funds were used for Contracted Services, rules for competitive bidding and the Davis-Bacon Act were followed. (<i>See OERI Management Directive #3</i>)				
Actions Needed:				

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4. Internal Controls	Yes	No	N/A	Comments
Requirement: Good internal control practices dictate that entities have and use written policies/procedures to govern procurement transactions.				
Policies and procedures governing the procurement process are in writing.				
Procedures described by the Accounting staff correlate with the policies set forth by the Board of Education.				
E-procurement is being utilized. (Note percentage.)				
A vendor list is in place and maintained. (i.e. suspension/debarment, met needs, HUB, etc.)				
A bidding/competition process is described and utilized.				
A process to identify and utilize Historically Underutilized Businesses is followed for ARRA purchases. (<i>Management Directive #3b states a goal of 10%</i>)				
Vacancies for positions funded with ARRA funds were posted with the Employment Security Commission. (<i>See OERI Management Directive #3</i>)				
Rebates and credits are captured when making purchases with federal funds.				
Policies and procedures contain sufficient, efficient, and effective controls over the procurement process.				
Policies and procedures are in place to ensure the 3-day rule over the cash management process.				
Actions Needed:				
5. Race to the Top (RttT)	Yes	No	N/A	Comments
Requirement: Ensure that the use of Race to the Top funds in implementing the LEAs' Detail Scope of work complies with the RttT grant requirements and any related applicable State and Federal laws and regulations.				
Budget aligns with the Detailed Scope of Work (DSW)				
Positions charged agree with those approved in the Detailed Scope of Work (DSW)				
a. Sample of Employee Histories – were the employees new hires				
1.				
2.				
3.				

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a. Sample of Employee Histories – were recruitment bonuses and/or other incentives provided				
1.				
2.				
3.				
Expenditures in object code 312 align with the approved Detailed Scope of Work (DSW)				
a. Sample of Expenditures - do related invoices contain sufficient information to assure that the services that have been requested, were actually received.				
1.				
2.				
3.				
According to the approved Detailed Scope of Work (DSW), wireless infrastructure has been completed.				
Actions Needed:				
Site Visit Program Records Review Checklist				
List Documents Reviewed	Comments			
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				