Fiscal 2017-18 CPR reviews of 2016-17 expenditures

**LEA Program Monitor Date**

*2017-18 school year review of 2016-17 expenditures. If you have any questions, please contact either Deb Crawford at (360) 725-6289 or* [*Debbie.Crawford@k12.wa.us*](mailto:Debbie.Crawford@k12.wa.us)*, or Chris Morrison at (360) 725-6290 or* [*Chris.Morrison@k12.wa.us*](mailto:Chris.Morrison@k12.wa.us)*.*

| **Item** | **Description** | **Evidence** | **Determination** |
| --- | --- | --- | --- |
| 15.1 | **Grant Claims and Expenditures**  *Grants reimbursements must be supported by records that identify the federally funded expenditures and be supported by source documentation to determine allowability.*  *2 CFR Part 200.302* | LEA Level  ⧠ A. Describe the district’s process, including the names/positions of key staff, for ensuring that grant claims are prepared timely and reconcile to the accounting records.  ⧠ B. Provide the district’s chart of accounts with coding for subprograms, sub objects, and building codes.  ⧠ C. Provide *Expenditure Summary Reports by Program, Activity and Object* that will be used to reconcile to grant claims as well as the detailed expenditure reports.   * Separate 2016-17 school year reports for only those *Federal* programs in the CPR (<http://www.k12.wa.us/ConsolidatedReview/default.aspx>). * No state programs. * For WSIPC LEAs, refer to the report instructions and example: <http://www.k12.wa.us/ConsolidatedReview/pubdocs/Instructions-ExampleforExpenditureSummaryReport.pdf>. * For non-WSIPC districts, review example and provide comparable data.   ⧠ D. Provide *Expenditure Detail Reports* from which OSPI will request supporting documentation for selected transactions.   * Separate 2016-17 school year reports for only those *Federal* programs in the CPR. * No State programs. * Do NOT include object 4 benefits. * Include all description fields to provide detailed information about each transaction. * For WSIPC LEAs, refer to the report instructions and example: <http://www.k12.wa.us/ConsolidatedReview/pubdocs/Instructions-ExampleforExpenditureDetailReport.pdf>. * For non-WSIPC LEAs, review example and provide comparable data.   ⧠ E. Reconcile and explain any variances between the grant claims and expenditure summary reports. | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A |
| 15.2 | **Accounts Payable Charges**  *Federal funds must be spent on only allowable activities in accordance with CFR Part 200 Subpart E – Cost Principles, other special terms or conditions of the grant award, and/or other pertinent state and federal guidelines.*  *2 CFR Part 200, Subpart E*  *Procurement*  *Federal purchases that require a competitive process must comply with the more restrictive of federal / state requirements and district policy.*  *2 CFR Part 200.67*  *2 CFR Part 200.317-.326*  *Suspension and Debarment*  *Subrecipients and vendors must not be suspended or debarred.*  *2 CFR Part 180*  *2 CFR Part 3485* | LEA Level  ⧠ A. Describe the district’s process, including the names/positions of key staff, for ensuring federal expenditures are allowable, comply with procurement requirements, and ensures vendors and subrecipients are not suspended or debarred.  ⧠ B. Provide the district’s procurement policies and procedures, including the procurement thresholds for using federal funds. | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A |
| 15.3 | **Payroll Charges**  *Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed and comply with documentation requirements set forth in [OSPI Bulletin](http://www.k12.wa.us/bulletinsmemos/bulletins2011/B051-11.doc)*  *[B051-11.](http://www.k12.wa.us/bulletinsmemos/bulletins2011/B051-11.doc)*  *2 CFR §200.430-431*  *Note: Above is where LEAs will find the current regulations, but OSPI has directed LEAs to use the previously required time and effort system until further guidance is provided.* | LEA Level  ⧠ A. Describe the LEA’s process to ensure payroll charges are accurate, allowable, and properly allocated to federal programs.  Include names/positions of key staff and how the LEA:   * Determines required time and effort for each employee. Include whether the district has (and uses) an OSPI approved time/effort substitute system. * Ensures time and effort is received timely from employees. * Reviews actual versus budgeted payroll charges to make adjustments as needed (include how often this occurs). * Reviews staff reassignments to determine any necessary time and effort changes.   ⧠ B. Provide a *Payroll Distribution Report* for 2016-17 from which OSPI will request supporting documentation for selected transactions.   * Do NOT include object 4 benefits * For WSIPC LEAs, refer to the report instructions and example: <http://www.k12.wa.us/ConsolidatedReview/pubdocs/Instructions-ExampleforPayrollDistributionReport.pdf>. * For non-WSIPC LEAs, review example and provide comparable data (if possible, only include objects 2-3 for employees whose salaries are charged any amount to a federal program in the CPR). | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A |