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**, or Chris Morrison at (360) 725-6290 or* *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 |