POSTSECONDARY PERKINS ADMINISTRATOR COHORT MEETING

FY2019 Guidelines

AGENDA

- Welcome
- FY2019 Postsecondary Perkins Guidelines
- Monitoring
- ICSPS- Upcoming Professional Development and Current Projects
- Working Lunch- OCCRL Presentation on Current Research and Projects
- Grant Writing 101
- Networking Activity
- Q & A
- Adjourn

GUIDELINES

FORMS

- Annual Plan Cover Page
- Form 1- Accountability Data Snapshot Worksheet
- Form 2- Performance Improvement Plan
- Form 3- Program Narrative Worksheet
- Form 4- Programs of Study Inventory
- Uniform Budget

ANNUAL PLAN COVER PAGE

❑ Basic Contact Information (name, title, phone number, email)
- Primary Perkins contact- Perkins lead contact; responsible for all communications and reporting to the ICCB
- Secondary Perkins contact(s)- Any person(s) that has/have responsibilities concerning the grant development or process
- Fiscal Contact

❑ Number of students served
- Total number served through Perkins dollars in FY18.
- Estimated and duplicated counts are acceptable.

❑ Allocations
- For now, develop your FY19 plan using your allocation amounts from FY18.

NOTE: If there any changes to the Perkins contacts during the fiscal year, notify cte@iccb.state.il.us.

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ANNUAL PLAN COVER PAGE

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FY 2019 Postsecondary Career and Technical Education Plan

ANNUAL PLAN COVER PAGE

COMMUNITY COLLEGE:	
NUMBER OF STUDENTS SERVED IN FY 2018	
FY 2019 ESTIMATED ALLOCATION	

PRIMARY PERKINS CONTACT
This person serves as the Perkins lead contact and is responsible for all communication and reporting to ICCB.

NAME	
TITLE	

TELEPHONE		EMAIL	

SECONDARY PERKINS CONTACT
Secondary Perkins Contact(s) are any persons that oversee or have multiple responsibilities related to the grant development and/or process. Can be the same contact as above. Please add spaces for additional persons.

NAME	
TITLE	

TELEPHONE		EMAIL	

FISCAL CONTACT

NAME	
TITLE	

TELEPHONE		EMAIL	

ACCOUNTABILITY

❑ Plans should be responsive to gaps in student success.

❑ Colleges should:

1. Examine the performance of ALL sub groups

2. Look for those groups whose Actual Level of Performance (ALP) is below:

   ▪ The State Goal

   ▪ Your College's ALP

3. Develop activities to increase student performance of the subpopulations identified. (These activities can be incorporated into the Performance Improvement Plan.)

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FORM 1: ACCOUNTABILITY DATA SNAPSHOT WORKSHEET

To complete FORM 1:

- ❑ Review local college data using PODS (Overview of College Results table).

- ❑ Identify the Accountability Measures that did not meet or exceed the State Goal.

ACCOUNTABILITY DATA SNAPSHOT WORKSHEET

FORM 1: ACCOUNTABILITY DATA SNAPSHOT WORKSHEET

COMMUNITY COLLEGE:	Select College				

Use *Overview of College Results* tables to complete *Actual Performance* columns below (i.e. Column DD, Column DP, Column EB). To access these tables as well as the Perkins Online Data System (PODS) click on the links below.

PODS Main Site

Overview of College Results Tables

ACCOUNTABILITY MEASURES	FY17 STATE GOALS	ACTUAL PERFORMANCE				RESULTS
		Column DD FY15	Column DP FY16	Column EB FY17	3 Year Average	FY17 vs. GOAL
1P1: Technical Skill Attainment	76.52%				#DIV/0!	-76.52%
2P1: Credential, Certificate, or Degree	62.15%				#DIV/0!	-62.15%
3P1: Student Retention or Transfer	55.00%				#DIV/0!	-55.00%
4P1: Student Placement (FY15/16 only)	67.59%				#DIV/0!	-67.59%
5P1: Nontraditional Participation	19.10%				#DIV/0!	-19.10%
5P2: Nontraditional Completers	14.85%				#DIV/0!	-14.85%

*All negative results in the "FY17 vs goal" column must be addressed within Form 2

ILLINOIS COMMUNITY COLLEGE BOARD- FY 2019 Postsecondary Career and Technical Education Plan

POSTSECONDARY PERKINS STATE GOALS

Indicators	FY2018 State Goals	FY2019 State Goals	
1P1: Technical Skill Attainment	75.40%	76.52%	⬆
2P1: Credential, Certificate, or Degree	60.20%	62.15%	⬆
3P1: Student Retention or Transfer	45.51%	55.00%	⬆
4P1: Student Placement (FY 15/16 only)	67.40%	67.59%	⬆
5P1: Nontraditional Participation	19.10%	19.10%	━
5P2: Nontraditional Completion	14.75%	14.85%	⬆

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FORM 2: PERFORMANCE IMPROVEMENT PLAN (PIP)

You must submit a PIP if any accountability measure falls below the State Goal.

The following information is required:

❏ **DEFICIENT MEASURES**- Address ALL deficient accountability measures.

❏ **ACTIVITIES**- Include a minimum of one improvement activity for each deficient measure. (Additional rows may be added to the table.)

- Target demographics and special populations that are negatively impacted overall performance in a given area.

- Identify the subpopulation(s) you will be targeting for each deficient measure. This information can be drawn from completing *PODS Worksheet Part 2*. It is encouraged, but not required, that you also document the quantitative data by noting the actual level of performance of the subpopulation in addition to the numerator and denominator.

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FORM 2: PERFORMANCE IMPROVEMENT PLAN (PIP)

The following information is required (*continued*):

❑ **RESOURCES**- Specify the amount of Perkins and/or non-Perkins resources that will be expended on the activity.

❑ **EXPECTED OUTCOME**-

- Include one expected outcome for each measure (not each activity). The outcome should relate to one or more of the proposed activities, and it must be measureable.

- The Expected Outcome **MUST** reflect change in the deficient measure.

NOTE: PIP activities must be included within the Program Narrative Worksheet (Form 3).

Form 2: Performance Improvement Plan (PIP)

PERFORMANCE IMPROVEMENT PLAN

After completing the Accountability Data Snapshot Worksheet (Form 1), use the matrix below to describe how the college will increase performance for each indicator that did not meet the state goal. Activities should be measurable, limited in number, and target the particular demographics and special populations that are negatively affecting the performance measures. Identify the special populations you will be targeting for each activity while also noting their actual level of performance in addition to the numerator and denominator.

DEFICIENT MEASURE	ACTIVITIES		PERKINS RESOURCES	EXPECTED OUTCOMES
	1			
	2			
	1			
	2			
	1			
	2			
	1			
	2			
	1			
	2			
	1			
	2			
	TOTAL PROPOSED EXPENDITURES		$	

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FORM 3: PROGRAM NARRATIVE

❑ Describes the activities that will be executed to support the grant goals.

❑ Addresses the nine Required Uses of Funds.

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FORM 3: PROGRAM NARRATIVE

PRINCIPLE 1: LEADERSHIP, ORGANIZATION, AND SUPPORT					
Describe planned activities that focus on engaging the following partners in the development, implementation and evaluation of CTE programs:					
ELEMENTS	ACTIVITIES	PERKINS RESOURCES	NON-PERKINS RESOURCES	PIP	EXPECTED OUTCOMES
a. Program advisory committees	1 2				
b. Faculty	1 2				
c. Counselors (career or academic)	1 2				
d. Local employers	1 2				
e. High Schools / Education for Employment Regions	1 2				
f. Adult education providers	1 2				
g. Other partners (four-year universities, community based organizations, etc.)	1 2				
h. WIOA regional planning and local MOU partners	1 2				
i. Describe planned activities for disseminating information about CTE programs to stakeholders.	1 2				
TOTAL PROPOSED EXPENDITURES		$	$		

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FORM 3: PROGRAM NARRATIVE

The following information is required:

❑ **ACTIVITIES** – Must address each element.
  - Describe a minimum of one activity to address each element. (Additional rows may be added to the tables.)
  - Be concise and intentional with your activities.

❑ **RESOURCES** – Specify the amount of Perkins and non-Perkins resources that will be expended on the activity.

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FORM 3: PROGRAM NARRATIVE

The following information is required:

❑ **PIP** – Only completed for PIP activities from Form 2.
- Indicate the specific measure the PIP activity will impact [i.e. 1P1, 2P1, 3P1, 4P1, 5P1 or 5P2].
- **Do not mark with an X or ✓.**

❑ **EXPECTED OUTCOME**
- One expected outcome is required for each element (not each activity).
- The expected outcome must relate to one or more of the proposed activities.
- The expected outcome must be measurable.

EXPECTED OUTCOMES

An expected outcome should be the result of the activity(ies) described for each element.

Questions to consider when writing outcomes:

S	Is the outcome specific?
M	Is the outcome measurable?
A	Is the outcome realistic and achievable?
R	Does the outcome reflect the same specified population as the activity? Does it relate to and clearly impact the element?
T	Is the outcome timely? Does it describe when you plan to reach this goal?

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EXPECTED OUTCOMES

Potential Methods of Measurement

- Enrollment data
- Attendance/sign-in sheets
- Agendas
- Articulation agreements
- Evaluations
- Meeting minutes

Tip: How should you determine which method of measurement to use? *Ask yourself how the expected outcome will inform the results of the activity. How will you know if an activity is successful? Then ask yourself how you would like the success of the activity to be measured.*

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PROGRAMS OF STUDY

❑ Programs of Study (POS) must meet the State's minimum expectations, as well as the Federal programs of study requirements [section 122 (c)(1)(A)].

- Incorporate secondary and postsecondary education elements
- Contain rigorous academic and CTE content
- Include a coordinated, non-duplicative progressions of courses that align secondary education with postsecondary education
- May include the opportunity for student to participate in dual credit
- Lead to an industry recognized credential

❑ Illinois Programs of Study Expectations Tool

- Intended to guide a partnership team
- Helps partners ensure they are meeting federal and state requirements

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FORM 4: PROGRAMS OF STUDY INVENTORY

PROGRAM OF STUDY *FY 2019 FOCUS*			
PROGRAM OF STUDY TITLE	**MEETS MINIMUM EXPECTATIONS**	**MEETS QUALITY STANDARDS**	**OBJECTIVES** *Provide a brief explanation for why this POS was selected as the focus, include main objectives and intended outcomes. (Reasoning should also be provided for any POS that does not meet the minimum expectations and/or quality standards.)*
	☐Yes ☐No	☐Yes ☐No	
PROGRAMS OF STUDY DEVELOPED TO DATE			
PROGRAM OF STUDY TITLE *(Add additional rows as necessary)*	**MEETS MINIMUM EXPECTATIONS**	**MEETS QUALITY STANDARDS**	**UPDATE** 1) *Provide an update on the progress related to each POS.* 2) *For any POS that does not meet the minimum expectations and/or quality standards, detail the specific areas that are in need of improvement.*
	☐Yes ☐No	☐Yes ☐No	
	☐Yes ☐No	☐Yes ☐No	
	☐Yes ☐No	☐Yes ☐No	
	☐Yes ☐No	☐Yes ☐No	
	☐Yes ☐No	☐Yes ☐No	
	☐Yes ☐No	☐Yes ☐No	

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FORM 4: PROGRAMS OF STUDY INVENTORY

- ❑ **Programs of Study are represented throughout Form 3, but primarily in Principle 3: Alignment and Transition.**
- ❑ **Utilize the POS Expectations Tool**
- ❑ **Identify which POS the college will focus on during FY 2019.**
  - ▪ Indicate whether or not the POS meets the minimum expectations and quality standards as described in the expectations tool.
  - ▪ Describe why you chose to focus on the Program of Study including the objectives and expected outcomes.
- ❑ **List all other POS that have been developed to date.**
  - ▪ Indicate whether or not the POS meets the minimum expectations and quality standards as described in the expectations tool.
  - ▪ Provide an update on the progress and future of each POS. If a previously developed POS no longer meets the expectations and quality standards, identify the areas of improvement.

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UNIFORM BUDGET

❑ **Contains 10 Expenditure Account Categories**
  ▪ Personnel (200.430)
  ▪ Fringe Benefits (200.431)
  ▪ Travel (200.474)
  ▪ Equipment (200.33/ 200.439)
  ▪ Supplies (200.94)
  ▪ Contractual Services (200.318)
  ▪ Consultant/Professional Services (200.459)
  ▪ Training and Education (200.472)
  ▪ Other
  ▪ General Administration – may not exceed 5% of the total Federal allocation per Perkins Section 135(d).

❑ **Cross check the budget with the Program Narrative Worksheet (Form 3).**

  ▪ All Perkins funded activities should be briefly described in the budget.

UNIFORM BUDGET- SECTION B

Section B - Budget Worksheet & Narrative

Personnel (Salaries & Wages) *(2 CFR 200.430)* --List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project and length of time working on the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives in the narrative space provided below. Also, provide a justification and description of each position (including vacant positions). Relate each position specifically to program objectives. Personnel cannot exceed 100% of their time on all active projects.

Principle, Element, Activity	Name	Position	Computation				Cost	
			Salary or Wage	Basis (Yr./Mo./Hr.)	% of Time	Length of time		
Principle 1-6	Jane Schmo	Perkins Coordinator	22,500	Yr.	50%	1	$	22,500
1e, 1i1, 2a1, 3a, 3d1, 3e2	Joe Schmo	Dual Credit Coordinator	15,000	Mo.	30%	3	$	15,000
2g, 2k	TBD	CTE Tutors	10	Hr.	100%	90	$	900
							Total Personnel $	38,400

Identify the Principle, Element, and Activity

Provide brief descriptions of each line item in the Narrative section of each tab. Detailed information should be provided in Form 3*.

Describe the duties of each personnel as it relates the salaries and wages charged to the grant.

Personnel Narrative:

Perkins Coordinator: Overall grant plan development and coordination, reporting, evaluation and budgeting (administrative function); Programs of study development and implementation, CTE division liaison, workforce partnerships with Director of Workforce Development; internal communications.

Dual Credit Coordinator: Develops partnerships with local high schools, promotes dual credit classes to CTE students, evaluates curriculum dual credit courses.

CTE Tutors: Provide academic assistance to special populations students.

* NOTE: Detailed Narratives should be provided for the Personnel, Fringe Benefits, and Travel tabs.

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Uniform Budget: FAQ

- **WIOA expenses for infrastructure and shared systems costs** must be listed under General Administration and are therefore capped at 5% of your Perkins allocation.

- **Tutors** can be listed under Personnel or Contractual and can be listed separately or as an aggregate. Paraprofessional tutors should be listed separately.

- **Faculty stipends** typically fall within the Contractual Expenditure category. However, some colleges categorize stipends under Personnel (salary and wages). Please check with your local business office.

- **Printing costs** can be categorized under either General Administration or Supplies.

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UNIFORM BUDGET: FAQ

Determining Supplies vs. Equipment

- **Equipment** is defined as an article of tangible personal property that has a **useful life of more than one year** and a **per-unit acquisition cost which equals or exceeds $5,000** (2 CFR 200.33). Items which do not fall under these guidelines are typically classified as supplies. Generally, **supplies** include any **materials which are expendable or consumed during the course of the grant year** or items **under $5,000** regardless of their useful life. Such items include: office supplies, postage, training materials, books, and computing devices. (2 CFR 200.94)

- Colleges can have a lower threshold for classifying equipment, but **not** a higher threshold.

- Equipment purchases should be detailed in the Equipment Narrative, otherwise future ICCB approval will be needed.

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UNIFORM BUDGET: FAQ

Travel

- ALL travel should be detailed in the Travel tab, including out of state travel.
  - Out of state travel requires additional details (*dates and location of travel, thorough conference description, expected outcomes of travel, expenditure amounts*). If these details are not available at the time of plan submission, the college will be required to complete and Out of State Travel request form.

- **Student travel**: Perkins funds *cannot* be used to pay for an individual student's activities or efforts, unless that student is a member of a special population and the activity attempts to overcome a barrier for this student. Perkins funds *can* be used to cover the cost of travel for a class of students traveling to a CTE-related professional conference or workshop that is an integral part of the program. Costs may include conference/meeting expenses and travel (in or out of state).

- **International travel** is unallowable.

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OUT OF STATE TRAVEL REQUEST

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FY 2019 Out of State Travel Request Form

DESCRIPTION	
COLLEGE	
CONTACT INFORMATION (Name, Title, Phone, Email)	
ATTENDEE NAME/TITLE	
AMOUNT REQUESTED	
REASON FOR TRAVEL Include the conference/event title, dates, and location.	
CONFERENCE/EVENT DESCRIPTION The description provided should be extremely specific and detailed.	
EXPECTED OUTCOME What information or experience will be gained? Will information be shared upon return?	
TRAVEL REFERENCE IN PERKINS PLAN If not referenced, identify where this would appropriately fit. Complete a budget modification if necessary.	

Submissions, Requests, and Reporting

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ANNUAL PLAN SUBMISSION PROCESS

❑ **May 24- Extension Request Due**
  ▪ Requests will be considered on a case-by-case basis
  ▪ The request must include: *Reason for extension* and the *amount of additional time needed to complete the plan* (Granted extensions will not exceed seven days past May 31st)
  ▪ Submit to cte@iccb.state.il.us

❑ **May 31- Plan Due**
  ▪ Plan must be submitted by *5:00 p.m.*
  ▪ Submit Cover Page, Forms 1-4, and the Uniform Budget to cte@iccb.state.il.us with the subject line- "COLLEGE NAME, FY19 Perkins Annual Plan"

❑ **June- Complete Risk Assessments**
  ▪ Internal Controls Questionnaire
  ▪ Programmatic Risk Assessment

❑ **July 1- ICCB will be in contact to:**
  ▪ Approve the plan; or
  ▪ Request more specific information, clarification, and/or supporting data

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REPORTING REQUIREMENTS

❑ Quarterly Reporting (Pursuant to EDGAR guidelines)

- Recipients are required to submit quarterly reports
- Report template will be released at a later date
- **Reports due 30 days after the end of each quarter** and should be submitted to cte@iccb.state.il.us

❑ Grantees are required to submit a final Fiscal Expenditure Close-Out Report 90 calendar days following the end of the grant period. (*2 CFR 200.343*)

- Due on **September 30, 2019**

FY 2019 QUARTERLY REPORTING SCHEDULE		
REPORT	**PERIOD**	**DUE DATE**
Quarter 1	July 1 – September 30, 2018	October 30, 2018
Quarter 2	October 1 – December 31, 2018	January 30, 2019
Quarter 3	January 1– March 31, 2019	April 30, 2019
Quarter 4/Final Report	April 1 – June 30, 2019	July 30, 2019

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BUDGET MODIFICATIONS

FY2018 Perkins Budget Modification Request Form

BUDGET MODIFICATIONS: Grantees are allowed to make modifications up to ten percent (10%) of their total allocation, less a major change in scope, prior to seeking approval. Modifications that require a major change in scope or are greater than ten percent (10%) of their total allocation require the submission of a budget modification request (2 C.F.R. 200.308). All requests regarding budget modifications should be submitted to: cte@iccb.state.il.us.

Institution:		Date Submitted:	
Budget Expenditure Categories	**Original Budget**	**Budget Modification**	**Revised Budget**
Personnel (Salaries & Wages)	$ -		$ -
Fringe Benefits	$ -		$ -
Travel	$ -		$ -
Equipment	$ -		$ -
Supplies	$ -		$ -
Contractual Services	$ -		$ -
Consultant (Professional Services)	$ -		$ -
Training & Education	$ -		$ -
Other (Requires Prior Approval)	$ -		$ -
Total Direct Costs (Subtotal)	$ -		$ -
Indirect Costs/General Administration	$ -		$ -
Total	$ -		$ -

Page 1

Prior ICCB Approval Required:
- If a project needs to make major adjustments
- If the modification is greater than 10 % of the **total allocation**.
- Modifications will be accepted no later than **May 30, 2019**.

Reason For Modification (i.e. change in scope, threshold, etc.)	Original Activity Description (Include Principle, Element, Activity, and Amount)	New Activity Description (Include Principle, Element, Activity, and Amount)	Expected Outcomes

Page 2

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate and that any false, fictitious, or fraudulent information or the omission of any material fact, could result in the immediate termination of my grant award(s).

Signature

Name of Official

Title

Date

COMPLIANCE WITH WIOA

- At minimum: Providing access to the program and its services through *direct linkage*.
- Direct Linkage: providing direct connection at the one-stop center, within a reasonable time, by phone or through a real-time web-based communication to a program staff member who can provide meaningful information or services to the customer. It cannot exclusively be providing a phone number or computer website or providing information, pamphlets, or materials. (20 CFR Part 678.305).

FY 2019 Budget Negotiation Timeline

- April 15, 2018: Draft One-Stop Operating Budget Due
- May 1-30, 2018: Remediation period for LWIAs not reaching agreement
- May 31, 2018: All LWIAs at an impasse will be referred to the Governor's Office
- July 1, 2018: All budgets final.

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LEADERSHIP GRANT RECIPIENTS

CTE Improvement Grant (CTEI)

Black Hawk College
College of DuPage
Harold Washington College
John Wood Community College
Lake Land College
Lincoln Trail College
McHenry County College
Moraine Valley Community College
Oakton Community College
Waubonsee Community College

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CTEI PROJECT DESCRIPTIONS

Curriculum Development

- John Wood Community College- creating and implementing a Certified Medical Assistant certificate.

- Waubonsee Community College- Prior Learning Assessment, exploring competency-based education

Support Services

- Oakton Community College- Moving Forward in Automotive Technology. The focus will be curriculum development through strengthening WBL in the Automotive Tech. Program.

- College of DuPage- Sustainable High Touch Advising for CTE Programs (training 10 faculty)

- Moraine Valley Community College- Blue Island Supplemental Instruction Nursing Initiative

CTEI PROJECT DESCRIPTIONS

Work-Based Learning

- McHenry County College- expanding work-based learning

- Black Hawk College- formalizing and expanding work-based learning (internships)

- Lake Land College- at least three apprenticeships (seeking DOL registered)

- Lincoln Trail College- curriculum development/ expanding internships for its Broadband program

- Harold Washington College- apprenticeship scaling

POSTSECONDARY PERKINS MONITORING

PROGRAMMATIC MONITORING

- ❑ Programmatic
  - ▪ Reviews compliance with the Perkins law.
  - ▪ Examines the progress, completion, and outcomes of program activities and services.
  - ▪ Provide additional technical assistance on all Perkins-related activities including leadership grants.
  - ▪ During off years, targeted technical assistance and follow up is provided to each college.

2 CFR 200.331

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

(3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient, the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

(1) Providing subrecipients with training and technical assistance on program-related matters; and

(2) Performing on-site reviews of the subrecipient's program operations;

(3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services.

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MONITORING: TIMELINE AND PROCESS

1) A self-assessment is completed and submitted to ICCB **two weeks** prior to the visit.
2) A documentation request (based on the self-assessment, the Perkins plan being reviewed, and other reports) is sent to the Perkins Administrator.
3) Documentation is made available during the on-site review or submitted previously.
4) On-site visit/desk audit review occurs.
5) A letter of findings (LOF) is issued by the ICCB within **30-45** calendars days of the visit.
6) The college has **30** calendar days from the receipt of the LOF to refute or clarify any findings. If no correspondence is made, the LOF becomes final.

Fiscal Compliance and Monitoring

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GRANT ACCOUNTABILITY & TRANSPARENCY ACT (GATA)

Stop Payment List:

If a grantee is placed on the Illinois Stop Payment List, State agencies are instructed to refrain from executing or modifying grant agreements that would increase funding to that grantee. State agencies should not request or allow a payment to a grantee on the Illinois Stop Payment List. Grantees on the Illinois Stop Payment List may have grant funding withheld from other State agencies until the noncompliance issue is resolved *(still being developed).*

GATA - CONTINUED

- Indirect Cost Negotiation (many outstanding)
  - Providers who do not submit Indirect Cost Rate Proposals will not receive any Indirect funds. If you have already taken the 5%, you will have to pay it back.

- Internal Control Questionnaire (ICQ) is required annually

- ICQ drives the risk assessment assigned to the grantee

- ICQ answers will now be reviewed and monitored by ICCB

- GATA rules are moving through JCAR

Common ICQ Conditions

1) Audit Section

- For some reason many colleges have marked that they do not conduct a Single Audit. All colleges conduct a Single Audit.
- Audit contained findings: showed material weaknesses or significant deficiencies.
- Changes in key Fiscal/Administrative management.

2) Fraud, Waste, and Abuse

- Must have Fraud Awareness policy that is regularly communicated to employees
- Must have a way for employees to anonymously report fraud
- Must have whistleblower protection in place

3) Financial and Regulatory Reporting

- Does the organization have performance measures that tie to financial data?

GRANT FISCAL MONITORING

- Heavy emphasis on Uniform Grant Guidance (2 CFR 200)

- GATA adopted Federal Rules for State Grants

- Common Findings –

  - Equipment/Inventory listing (2 CFR 200.313)

  - Promotional Materials

    - DOES NOT INCLUDE SWAG ITEMS

  - Food and Beverage

    - High Burden of Proof

  - College programmatic staff should consult with fiscal staff before authorizing purchases to ensure compliance with Federal rules

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200.438: ENTERTAINMENT COSTS

- Rule: "Costs of Entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purposed and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency."

WHAT THIS MEANS

- Entertainment Costs Include:
  - Parties
  - Snacks,
  - Prizes for perfect attendance, high test scores, etc.
- These are not allowable without written approval.
- Written approval will not be given unless the provider can show the expenditure has a **<u>necessary</u>** programmatic purpose.

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200.423: ALCOHOLIC BEVERAGES

- Rule: "Costs of alcoholic beverages are unallowable"
- What this means: Alcoholic beverages are unallowable. However, in the rarest of circumstances, alcohol can be purchased if it is a supply.
  - Example: Wine to cook with in a culinary program
- It is highly recommended that alcohol not be purchased without prior written approval from ICCB.

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200.313 EQUIPMENT

- Procedures for managing equipment must meet the following requirements:
  - Property Records
    - Description, serial number or other ID, source of funding, title, acquisition date and cost, percent of federal participation , location, use and condition, and ultimate disposition date including sale price
  - A physical inventory must be conducted at least every two years
  - Control system to prevent loss, damage, and theft
  - All incidents must be investigated
  - Adequate maintenance procedures
  - If authorized or required to sell property, proper sales procedures must be in place to ensure the highest possible return.
  - $500 Non-Expendable items must be inventoried

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200.421 ADVERTISING & PUBLIC RELATIONS

- Allowable Advertising costs include:
    - Recruitment of personnel required by the non-Federal entity for performance of the financial award.
    - Procurement of goods and services for the performance of a Federal award
    - The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount.
    - Program outreach and other specific purposes necessary to meet the requirements of the award.

200.421(E): ADVERTISING AND PUBLIC RELATIONS

- Rule: Unallowable advertising and public relations costs include the following:
- Costs of meetings, conventions, convocations, or other events related to other activities of the entity, including:
  - Costs of displays, demonstrations, and exhibits;
  - Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and
  - Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;
  - **Costs of promotional items and memorabilia, including models, gifts, and souvenirs;**
  - Costs of advertising and public relations designed solely to promote the non-Federal entity.

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WHAT THIS MEANS

- Advertising expenditures must be specifically for the program.

- Advertising for the college as a whole is unallowable.

- Examples of Unallowable Advertising Costs:
  - SWAG bag promotional gifts (T-Shirts, Mugs, Hats, etc.)
  - Salary expense for people setting up career-fair booths.
  - Most convocation costs

- **It is recommended that providers obtain written approval before spending grant funds on advertising.**

200.467 SELLING AND MARKETING COSTS

- Rule: "Costs of selling and marketing any products or services of the non-federal entity (Unless allowed under 200.421) are unallowable, except as direct costs, with prior approval by the Federal awarding agency when necessary for the performance of the Federal award".

GIFT CARDS

- According to the IRS, gift cards are cash equivalents.

- Giving gift cards to students or instructors, regardless of the circumstance, is seen as the same as giving cash.

- Gift cards are not allowed to be purchased with grant funds.

TRANSPORTATION

- If you are paying for transportation for students and staff must be on a reimbursement method and proper backup documentation must be maintained.

- Any college policies must, at minimum, meet the Federal rules and requirements for transportation for students.
  - *i.e.*, if your college accepts the state rate for travel reimbursement for employees, the same rule applies for students.
  - Students and staff cannot be given different reimbursement for travel costs.
  - Travel reimbursement policies are the same across all sources of funding.
    - Ex. Grant or O&M

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UNIFORMS

- Allowable as supply expenses, however, supplies cannot be given to students to keep.

- Uniforms are the same as tools (wrenches, stethoscopes, thermometers, welding machines, etc.)

- If Uniforms are bought with grant funds, they must be maintained by the colleges and must have proper safeguards to prevent theft, mistreatment, etc.