Fiscal Federal Fiscal Cross-Cutting

***Note: 2023–24 school year review of 2022–23 expenditures****.* ***Please upload the initial documentation requested in the checklist below prior to the preliminary review due date.***

*If you have any questions, please contact us:*

* Deb Crawford (360) 789-6258 Debbie.Crawford@k12.wa.us
* Jamey Schoeneberg (360) 972-4025 Jamey.Schoeneberg@k12.wa.us
* Amy Harris (360) 688-0485 Amy.Harris@k12.wa.us

| **Item** | **Description** | **Evidence** | **Determination** | **Actions Required** | **Comments** |
| --- | --- | --- | --- | --- | --- |
| **15.1** | **Grant Claims and Expenditures**  *Grants reimbursements must be supported by records that identify the federally funded expenditures are made within the period of performance and be supported by source documentation to determine allowability.*  *2 CFR 200.302*  *2 CFR 200.403*  *Period of Performance:*  *“Period of performance means the total estimated time interval between the start of an initial*[*Federal award*](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=081a194046528468942c369470c2966a&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1)*and the planned end date, which may include one or more funded portions, or*[*budget*](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=b27b7e9cb23e3edbdb1185ae4cb4202c&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1)*periods. Identification of the*[*period of performance*](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=b9eea7ef3254392f126610da821da9fc&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1)*in the*[*Federal award*](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=081a194046528468942c369470c2966a&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1)*per*[*§ 200.211(b)(5)*](https://www.law.cornell.edu/cfr/text/2/200.211#b_5)*does not commit the awarding agency to fund the award beyond the currently approved*[*budget period*](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=4ba7da17e42f14b22d66996bbceff073&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1)*.”*  *2 CFR 200.1*  ***Risk Level: 1*** | LEA Level  🞏 A. Describe the LEA’s process, including the names/positions of key staff, for ensuring that grant claims are prepared timely, reconcile to the accounting records and the related costs were incurred during the period of performance.  🞏 B. Provide the LEA’s chart of accounts with coding for subprograms, sub objects, and building codes. See example at: <https://www.k12.wa.us/sites/default/files/public/consolidatedreview/Expense%20Account%20Codes%20Example.pdf>.  🞏 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 2022–23 school year reports for only those *Federal* programs in the CPR <https://www.k12.wa.us/policy-funding/grants-grant-management/consolidated-program-review/fiscal-guidance>. * If you are part of a Title III or Perkins Consortia, please include Expenditure Summary Reports for this program. * No state programs. * For WSIPC LEAs, refer to the report instructions and example: <https://www.k12.wa.us/policy-funding/grants-grant-management/consolidated-program-review/fiscal-guidance> * For non-WSIPC LEAs, review example and provide comparable data.   🞏 D. Reconcile and explain any variances between the grant claims and expenditure summary reports.  🞏 E. Provide *Expenditure Detail Reports* from which OSPI will request supporting documentation for selected transactions.   * Separate 2022–23 school year reports for only those *Federal* programs in the CPR. * If you are part of a consortia, please include Expenditure Detail Reports for this program. * 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: <https://www.k12.wa.us/sites/default/files/public/consolidatedreview/pubdocs/instructions-exampleforexpendituredetailreport.pdf>. * For non-WSIPC LEAs, review example and provide comparable data.   🞏 F. Provide *Expenditure Summary and Expenditure Detail Reports* for ESSER II and III grants for the entire grant period through August 31, 2023, if applicable.  🞏 G. Evidence in response to OSPI request. Only select after communication from OSPI requesting further information. | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A  ⧠ N/A – Limited |  |  |
| **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 LEA policy.*  *2 CFR 200.67*  *2 CFR 200.317-.327*  ***Suspension and Debarment***  *Subrecipients and vendors must not be suspended or debarred.*  *2 CFR Part 180*  *2 CFR Part 3485*  ***Conflict of Interest***  *“The non-federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.”*  *2 CFR 200.318 (c ) (1)*  ***Risk Level: 1*** | LEA Level  🞏 A. Describe the LEA’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 LEA’s procurement policies and procedures (such as the WSSDA policies 6220 & 6220P), including the procurement thresholds for using federal funds and the language relating to conflict of interest and suspension & debarment. (Note: Please provide the procurement policy in use during 2022–23.)  🞏 C. If the LEA used the self-certification option to use a higher micro purchase threshold, provide documentation the LEA used to support they are a low-risk entity.  🞏 D. Evidence in response to OSPI request. Only select after communication from OSPI requesting further information. | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A  ⧠ N/A – Limited |  |  |
| **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*  *Addendum B048-17.*  *2 CFR 200.430-431*  *Note: The CFR noted 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. This guidance is noted in the OSPI Bulletin noted above.*  ***Risk Level: 1*** | 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 LEA 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. * If employees were paid under federal programs for activities that do not align with those federal programs due to COVID-19, provide the leave policy that reflects the procedures related to paying employees during emergency situations.   🞏 B. Provide a *Payroll Distribution Report* for 2022–23 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: <https://www.k12.wa.us/policy-funding/grants-grant-management/consolidated-program-review/fiscal-guidance> * 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).   🞏 C. Evidence in response to OSPI request. Only select after communication from OSPI requesting further information. | ⧠ Compliant  ⧠ Action Plan Approved  ⧠ Evidence Needed  ⧠ Noncompliant  ⧠ N/A  ⧠ N/A – Limited |  |  |