

## CTE FINANCE UPDATE

### **Perkins On-Site Monitoring**

- Findings noted in the Perkins report are being handled differently this fiscal year
- If there are questioned costs, the LEA must provide an equitable offset from local funds
- If documentation is incomplete or not available, the LEA must prepare it after-the-fact (i.e. time and effort, inventory, Federal award identification)

### **Uniform Grant Guidance (UGG)**

- UGG requirements are applicable to all Federal programs, not just Perkins
- Department is monitoring on these requirements and now local auditors are auditing on them as well
- Department is offering trainings for financial staff in April (see Administrative Memo sent on February 7, 2017)

### **Written Policies and Procedures**

- Department is currently creating a checklist of requirements
- This checklist will indicate the required components LEAs must include in each policy and procedure
- LEAs have struggled with these documents—let us know if our Office can help

### **Perkins Common Findings**

- Federal award identification (not available, not complete, incorrect information)
- Policies and procedures (not available)
- Allowable costs/period of availability (not in compliance with list of allowable/unallowable costs)
- Travel justification (not available, insufficient documentation)
- Food costs (not in compliance with Office's guidance)
- Time and effort (not complete, not after-the-fact)
- Equipment (not approved in ePeGS, inventory records not complete, inventory records insufficient, no physical inventory)

### **Perkins Equipment Deadline**

- Equipment should be approved, ordered, received, and installed prior to December 31
- If this deadline is not met, the LEA must have written justification to document exception to this date
- Ensure good grant management (plan ahead)—if equipment is requested after December 31, the LEA must include an explanation in comments box in ePeGS

### **Perkins Consortiums**

- Our Office will be issuing guidance for fiscal agents and consortium members in the next week
- Disbursements made by the fiscal agent to a consortium member must be on a reimbursement basis only
- Consortium member must code the funds as Federal Perkins and adhere to Federal regulations and requirements
- Fiscal agent is responsible for providing Federal award information and monitoring the consortium member

### **Pathways for Teachers Grant**

- This grant is funded through Perkins Leadership dollars
- Our Office sent the Federal award identification for this grant to LEAs
- LEAs must follow Perkins guidelines for this grant (our Office sent clarification on food costs)

### **Tiered Monitoring**

- On-site (Cohort 2—our Office conducted 6 financial visits)
- Self-assessment (Cohort 3—our Office will be reviewing these in the next couple of weeks)

### **Perkins Finance Webpage**

- Good resource for Perkins information and guidance
- <https://dese.mo.gov/financial-admin-services/career-education-finance/perkins-iv-finance>

### **Web Applications**

- All DESE systems require access and security levels for each grant (ePeGS, Compliance Plans, Tiered Monitoring)