Ingham County Business Officials (ICBO)
April 15, 2015

GSRP Fiscal Monitoring

1. Present draft monitoring checklist for input
2. Minimal guidance from MDE on fiscal monitoring
3. ISD developing own procedures for sub-recipient monitoring

Monitoring Checklist – All Districts/Agencies (pages 1 and 2)

1. Review various monitoring tasks ISD already doing quarterly
2. Tasks are completed for all districts at ISD site

Monitoring Checklist – Selected Programs (pages 3 and 4)

1. ISD will assess programs based on certain factors
2. Not every district/agency will be selected for monitoring
3. Envision rotating districts/agencies selected annually

On-Site Monitoring Visits

1. Invite one fiscal and one program representative to be available for these visits
2. Half-day visits in May/June
3. General overview to insure district/agency's policies, procedures and documentation are in accordance with the grant
4. ISD will communicate any recommendations arising from the site visit

Note – This same presentation will be given on Friday, April 17 at the Ingham ISD GSRP Advisory Meeting to make program directors aware of upcoming fiscal monitoring.

Ingham Intermediate School District
2014-15 GSRP Fiscal Monitoring Procedures
ALL DISTRICTS/AGENCIES MONITORING

DRAFT

	LEAs									
	East Lansing Public Schools	*Holt Public Schools*	*Lansing School District*	*Leslie Public Schools*	*Mason Public Schools*	*Mid Michigan Leadership Academy*	*Okemos Public Schools*	*Stockbridge Community Schools*	*Webberville Community Schools*	*Williamston Community Schools*
Quarterly Financial Report Monitoring										
Quarter Ending 12/31/14:										
Received quarterly financial report										
Reviewed line items for reasonableness to budget										
Reviewed general ledger detail for support of line items										
Reviewed general ledger detail for dates within grant period										
Reviewed any specific items for additional support										
Supervisor approval obtained										
Quarter Ending 3/31/15:										
Received quarterly financial report										
Reviewed line items for reasonableness to budget										
Reviewed general ledger detail for support of line items										
Reviewed general ledger detail for dates within grant period										
Reviewed any specific items for additional support										
Supervisor approval obtained										
Quarter Ending 6/30/15:										
Received quarterly financial report										
Reviewed line items for reasonableness to budget										
Reviewed general ledger detail for support of line items										
Reviewed general ledger detail for dates within grant period										
Reviewed any specific items for additional support										
Supervisor approval obtained										
Final Financial Report Monitoring										
Quarter Ending 9/30/15										
Received final financial report										
Reviewed line items for reasonableness to budget										
Reviewed general ledger detail for support of line items										
Reviewed general ledger detail for dates within grant period										
Reviewed any specific items for additional support										
Reviewed support for transportation expenses based on MDE4097										
Reviewed food service costs for reasonableness to counts & cost/meal										
Reviewed actual to budget for variance within 10% by function										
Supervisor approval obtained										

Ingham Intermediate School District
2014-15 GSRP Fiscal Monitoring Procedures
ALL DISTRICTS/AGENCIES MONITORING

DRAFT

	Community Based Organizations						
	Lansing Community College	*YMCA Oak Park*	*CACS Head Start*	*MSU CDL*	*Kid Time CDC*	*Child & Family Charities*	*Dansville P&CC*
Quarterly Financial Report Monitoring							
Quarter Ending 12/31/14:							
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Ingham Intermediate School District
2014-15 GSRP Fiscal Monitoring Procedures
ADDITIONAL MONITORING OF SELECTED PROGRAMS

DRAFT

	LEAs									
	East Lansing Public Schools	*Holt Public Schools*	*Lansing School District*	*Leslie Public Schools*	*Mason Public Schools*	*Mid Michigan Leadership Academy*	*Okemos Public Schools*	*Stockbridge Community Schools*	*Webberville Community Schools*	*Williamston Community Schools*
Assessment for Additional Fiscal Monitoring										
Factors (Enter 1 or 0):										
Blended program with other grants										
New to GSRP										
Limited grant experience										
Staff turnover										
Smaller agency										
Financial stability of agency										
Total of Assessment Factors	0	0	0	0	0	0	0	0	0	0
Determination -Program Selected for Additional Monitoring?										
Additional Fiscal Monitoring On-Site for Selected Programs										
General administration:										
Review grant fiscal procedures with appropriate personnel										
Review with personnel the forms of appropriate supporting documentation that should be maintained for all grant expenditures										
Review timing of grant reporting										
Review supplant versus supplement policy and insure grant funds are not being used to supplement current programs										
Expenditures are allowable and reasonable:										
Review any questionable items to determine allowable in accordance with implementation manual or other MDE guidance										
Review meals and snack cost/reimbursement procedures and documentation										
Determine payments are based on written invoices										
If grantee charge equipment (capital outlay) greater than $5,000:										
Note if grantee obtained prior approval from MDE										
Note if equipment was properly tagged										
Cost allocation:										
Cost allocation method is documented										
Data used in the cost allocation method can be supported										
Cost allocation method is reasonable based on current programming										
Review amounts charged to the grant for reasonableness to allocation										
Timekeeping:										
Allocation method is documented for split funded staff										
If no allocation method, then time records are maintained to substantiate grant hours worked										
Salary rate complies with employment contract										
Job description reflects approved grant activities										
Salary costs charged to grant are based on actual allocations or time records										
Conclusion:										
Summarization of on-site visit prepared										
Communicated compliance suggestions with agency										

Ingham Intermediate School District
2014-15 GSRP Fiscal Monitoring Procedures
ADDITIONAL MONITORING OF SELECTED PROGRAMS

DRAFT

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