



Audit/Monitoring Process and Guidance

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Areas of Focus

- * Auditor's Role in 21st Century Community Learning Centers
- * Grantee Financial Responsibilities in 21st CCLC Grants

Auditor's Role & Audit Process

- * Review documentation to confirm compliance
 - * State and local law (ie: Licensing Regulations)
 - * Federal law and grant terms
 - * Regulations and Guidance:
 - * General Education Provision Act (GEPA)
 - * 21st Century Program statute and regulations
 - * EDGAR (Education Department General Administrative Regulations) Sub Part C, §80.22 Allowable Costs
 - * OMB Circular A 87 State, Local and Indian Tribal Governments
 - * OMB Circular A 122 Cost Principles for Private Non-Profit Organizations
 - * OMB Circular A 133 Compliance Supplement

Auditor's Role & Audit Process

- * Grantees will receive a letter from MDE informing them of audit selection
 - * The letter will contain various information:
 - * Confirm the audit date
 - * Information Request
 - * Questionnaire



Auditor's Role & Audit Process

- * It will take 2 days of On-site Review to go through the requested documentation
- * Please have the Program Director, Financial Manager and HR Director available for questions
- * An audit report of findings will be developed
- * The Grantee will receive a letter from the Director of the Office of Great Start/Early Childhood Education and Family Services
- * Return visit by Auditor



Grantee Financial Responsibilities in 21st CCLC Grants

All changes to approved programs and budgets must be approved by your Consultant before the change can be made.



Grantee Financial Responsibilities in 21st CCLC Grants

Travel

- * Grantees travel must be in alignment with the State Per Diem rate which will help save money.
 - * Mileage: \$.55 per mile (less than 100 miles round trip) and \$.39 per mile (more than 100 miles round trip)
 - * Hotel: \$65.00 per night
 - * Meals: Breakfast - \$7.25, Lunch - \$7.25 and Dinner - \$16.50
 - * Receipts must be shown to support reimbursement
- * http://www.michigan.gov/dmb/0,4568,7-150-9141_13132--,00.html

Grantee Financial Responsibilities in 21st CCLC Grants

Allowable Cost

- * Reasonable, necessary and allowable
- * Legal under state and local law
- * Conform with federal law and grant terms
 - * Regulations and Guidance:
 - * General Education Provision Act (GEPA)
 - * 21st Century Program statute and regulations
 - * EDGAR (Education Department General Administrative Regulations) Sub Part C, §80.22 Allowable Costs
 - * OMB Circular A 87 State, Local and Indian Tribal Governments
 - * OMB Circular A 122 Cost Principles for Private Non-Profit Organizations

Grantee Financial Responsibilities in 21st CCLC Grants

Purchase Services

- * Grantees must participate in a competitive bidding process
 - * You must receive (3) bids on a purchase service and evaluate which bid will provide the best experience, qualifications, service and price.
- * Any purchase services of \$10,000 and up must enter into a formal contract with the Grantee
 - * Example: Local Evaluators and/or Payroll Service
- * Please note, these processes must be documented and made available for review by Consultants and Auditor

Grantee Financial Responsibilities in 21st CCLC Grants

Inventory Equipment

- * Grantees must maintain a list of all purchased inventory equipment
 - * Example: Computers, printers, iPads and etc.
 - * The dollar value of the inventory equipment does not play a role with this list.



That's all Folks!