

FISCAL MONITORING OF SUB-RECIPIENTS FOR GSRP

MSBO Annual conference – 2018

Tony Suszek – Assistant Superintendent

Alpena-Montmorency-Alcona ESD

April 19, 2018

BIG BUSINESS!

\$243,900,000 (Includes \$10M for
Transportation)

\$3,625 per slot

\$150 per slot - Transportation

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GSRP ISD ALLOCATIONS

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RANGES FROM \$300,000 TO \$53,000,000

ISD SUB-RECIPIENT AGREEMENTS MUST SHOW HOW IT WILL PROVIDE
OVERSIGHT AND MONITORING OF SUB-RECIPIENT PRACTICES

BOTH INSTRUCTIONAL AND FISCAL – FOLLOW IMPLEMENTATION
MANUAL

GSRP PROGRAM MONITORING

TAKES Place once every 4 years

Performed by GSRP Consultants

Meets with ISD GSRP Early Childhood Specialist

Classroom visits may occur

GSRP PROGRAM MONITORING

ISD SYSTEMS

POLICIES AND PROCEDURES

OVERSIGHT OF SUB-RECIPIENTS

VISIT NORMALLY LASTS 3 DAYS

GSRP PROGRAM MONITORING - FINDINGS/CONCERNS

ISD MONITORING OF SUB-RECIPIENTS

WRITTEN POLICIES NOT IN PLACE OR FOLLOWED

FOOD SERVICE

APPROPRIATE CLASSROOM OPERATIONS

CHILD FILES AND ASSESSMENT

ELIGIBILITY

GSRP PROGRAM MONITORING – FINDINGS/CONCERNS

PARENT INVOLVMENT

INSUFFICIENT STAFF MANAGING THE PROGRAM

LICENSING ISSUES

GSRP FISCAL REVIEWS

ONCE EVERY 2 YEARS

MOST REVIEWS TAKE 3 DAYS

SENIOR AUDITOR – BETH GLOMSKI – LEFT

FISCAL YEAR UPDATE

MONITORING SUB-RECIPIENTS

MUST HAVE CONTRACT

PLAN PROCEDURES IN CONTRACT

FOLLOW CONTRACT

QUESTIONS – GET APPROVAL FROM CONSULTANT

MONITORING SUB- RECIPIENTS - FINDINGS

CONTRACT NOT FOLLOWED

SALES TAX PAID

UNREADABLE OR LACK OF DOCUMENTATION

CONSULTANT APPROVAL NECESSARY FOR ITEMS THAT
SEEM EXCESSIVE OR CONTRARY TO MOST DISTRICT
SPENDING

MONITORING SUB- RECIPIENT – UNALLOWABLE COSTS

ADMIN. OR STAFF FUNDED THROUGH OTHER
SOURCES

COSTS THAT SHOULD BE COVERED BY SP. ED.

ANY COSTS FOR BREAKFAST, LUNCH, SNACK
THAT ISN'T NET OF REIMBURSEMENT

MONITORING SUB- RECIPIENTS – UNALLOWABLE COSTS

Taxes

MAINT., UTILITIES, OR OTHER COSTS WHEN
ALREADY INCLUDED IN RENTAL AGREEMENT

DEPRECIATION

MONITORING SUB- RECIPIENT – UNALLOWABLE COSTS

BONUSES AND INCENTIVE PAYMENTS

GIFT CARDS AS INCENTIVE PAYMENT

FUNDS BEING SPENT OUTSIDE GRANT YEAR

.....MANY MORE – ASK CONSULTANT &
DOCUMENT!

FISCAL MONITORING

GENERAL LEDGER SUMMARY AND DETAIL

PAYROLL LEDGER SUMMARY AND DETAIL

COPY OF EMPLOYEE CONTRACTS

COPY OF SUBRECIPIENT CONTRACTS

FISCAL MONITORING

REVIEW INVOICES

REVIEW RECEIPTS

REVIEW PURCHASE ORDERS

REVIEW POLICIES AND PROCEDURES

REVIEW APPROPRIATE SIGNATURES ON DOCS

MONITORING SUB- RECIPIENTS - DOCUMENTATION

INDIVIDUAL BUDGETS

FINAL EXPENSE REPORTS

PAYMENTS – FOLLOW AGREEMENT

GENERAL LEDGER AND BILLS DOCUMENTATION

FISCAL REVIEWS

REVIEW REVENUE AND EXPENDITURES FOR
ADEQUATE DOCUMENTATION

ALLOWABLE AND NECESSARY COSTS

REASONABLENESS

SUBRECIPIENT MONITORING

THE ISD MUST PROVIDE PD TO BOTH THE
SUBRECIPIENT FISCAL AND PROGRAM STAFF
RESPONSIBLE FOR GSRP.

SUBRECIPIENT MONITORING - AGREEMENT

HOW AND WHEN ALLOCATIONS ARE MADE

HOW AND WHEN BUDGETS, BUDGET AMENDMENTS
AND FERS ARE SUBMITTED TO THE ISD

INVENTORY REQUIREMENTS

FOOD SERVICE ARRANGEMENTS

SUBRECIPIENT MONITORING - QUESTIONS

Does the ISD request budgets and FERS? Describe the process.

Does the ISD review invoices/receipts? Describe the process.

Did the sub-recipient have any over income children? Was Tuition charged? Explain

SUB-RECIPIENT MONITORING - QUESTIONS

Was Food costs charged? Explain.

Which federal food program did the sub-recipient participate in? NSLP, CACFP

Were capital Outlay over \$5,000 approved?

Records agree with reports at ISD

SAMPLE MONITORING DOCUMENTS? QUESTIONS?

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Give me a Business card if you want a sample
electronic monitoring file

THANK YOU!

