

## FISCAL AND PROGRAMMATIC ACCOUNTABILITY PROTOCOL

### PURPOSE OF THIS DOCUMENT

*With the distribution and public posting of this document, the Arizona Department of Education (ADE) aims to provide guidance on compliance with the numerous statutory and regulatory requirements of the 21<sup>st</sup> Century Community Learning Centers (21<sup>st</sup> CCLC) Grant. This guide is intended to be read in conjunction with the authorized statutes and applicable regulations that are relevant to the 21<sup>st</sup> CCLC Grant including the General Statement of Assurance and Business Rules issued by Grants Management Enterprise (GME).*

### TECHNICAL ASSISTANCE

The 21<sup>st</sup> CCLC unit staff is committed to offering service to grantees regarding the implementation of their grant. Each grantee is assigned to an ADE **Education Project Specialist**. This highly qualified individual has direct experience with grants management. The Specialist is assigned to the grantee for the five year duration of the 21<sup>st</sup> CCLC Grant. We offer a system of technical assistance along with our system of accountability but ultimately, it is the responsibility of the sub-grantee to assure the greatest fidelity with the management of their approved 21<sup>st</sup> CCLC Grant as outlined in the General Statement of Assurance.

### PROFESSIONAL DEVELOPMENT

The 21<sup>st</sup> CCLC unit is dedicated to providing Professional Development opportunities for grantees throughout the year.

#### **ADE 21st CCLC Annual Professional Development Requirement**

Grantee leaders (the 21st CCLC Grant Site Principal, Site Coordinator and the District 21st CCLC Grant Director if applicable) are **required** to attend a minimum of one 21st CCLC professional development opportunity each year.

Grantee leadership will be responsible for fulfilling this requirement by June 30 of each year and reporting attendance to the 21st CCLC Unit on the annual renewal report. Your peers on the Vision Team feel strongly that participating in one annual professional development opportunity is a reasonable request. Those who don't will be placed in corrective action.

#### **ADE 21st CCLC New Grantee Orientation**

*(Principals (or their designee), coordinators and district directors new to leadership at an established 21st CCLC grant site are **required** to register for and attend.)*

This one day orientation for new 21st Century Community Learning Center (21st CCLC) grantees will introduce and explain the culture of ADE 21st CCLC support and monitoring. This training will provide new 21st CCLC program leadership with information necessary for a successful grant implementation and effective management. The orientation will offer an overview of how to get started and provides critical information to meet federal and state grant requirements. Each grantee will leave the training with a reference book, outlining key

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information on fiscal and programmatic accountability. This orientation will be presented by ADE staff, Vision Team (Arizona advisory board for 21st CCLC), and the leadership from successful 21st CCLC grant programs in Arizona.

**AZ 21<sup>ST</sup> CCLC NETWORK MEETING AND SITE VISIT**

These events are offered at various times throughout the year in different regional locations in the state. Those 21st CCLC sites that host the training coordinate with the Arizona Department of Education 21st CCLC Unit Staff and facilitate this opportunity on a voluntary basis. Participants have an opportunity to visit Arizona 21st CCLC sites that are on target in meeting their goals and objectives. Site staff will highlight the model of programming that is working at their site. In addition, participants will visit the after school program and witness first hand one way to successfully implement programming. This is an opportunity to network with other Arizona 21st CCLC staff. Participation is highly recommended.

*Grantees in “Warning” or “Out of Compliance” status may be required to attend additional professional development as warranted by the Educational Program Specialist assigned to the grantee. This requirement will be given in writing to the grantee with at least fourteen days notice for in state training events and sixty days notice for out of state training events.*

Other professional development opportunities available are listed on the 21st CCLC PD Calendar of Events and the 21st CCLC website ([www.azed.gov/century-learning-centers/](http://www.azed.gov/century-learning-centers/)) Expect additional information from your ADE 21st CCLC program specialist as additional offerings are available.

**GRANT ACCOUNTABILITY**

**MONITORING RESOURCES**

- 21<sup>ST</sup> CCLC Legislation  
Title IV, Part B of the Secondary Education Act 20 U.S.C. 7171
- Office of Management (OMB) Circular A-133 and A-87 Compliance Supplements
- 21<sup>ST</sup> CCLC Non-Regulatory Guidance, February 2003
- Site 21<sup>ST</sup> CCLC Grant Application and related amendments / renewal applications
- Grants Management Enterprise System Payment Schedule Status
- Grants Management Enterprise System Project Event Log
- Profile and Performance Information Collection System (PPICS) Data
- Summary of Classes Offered Report

It is advised that grantees become very familiar with monitoring resources and with the Grants Management Enterprise System. For your convenience the documents are published and distributed in the 21<sup>ST</sup> CCLC Fiscal and Programmatic Accountability Binder or on our website <https://www.ade.az.gov/21stcentury/> The on line resources can be found either on the Grants Management Enterprise website <https://www.ade.az.gov/gme/> or on the United States Department of Education 21<sup>ST</sup> CCLC PPICS System <http://ppics.learningpt.org/ppics/index.asp>

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**CRITERIA FOR STAYING COMPLIANT**

The list below includes an overview of requirements.

**Grantee recipients are *required* to:**

- Read and understand the approved 21<sup>st</sup> CCLC Grant
- Submit and follow the General Statement of Assurance
- Follow the Grant Management Business Rules
- Submit required Audit Evaluation
- Keep proper records
- Keep relevant records organized for announced and unannounced site visit
- Submit reports in a timely manner
- Submit reports in a complete manner
- Submit amendments for any fiscal or programmatic change
- Receive approval for amendments prior to implementing any change in spending or program
- Meet the service requirement to students as outlined in the awarded grant
- Meet the service requirement to family members of participating students as outlined in the awarded grant
- Meet the service hour requirements (hours/days/ weeks/ summer program)
- Make progress towards the objectives outlined in the awarded grant
- Be familiar and follow instructions for grant management through the Grants Management Enterprise System through the Arizona Department of Education (handbook and training is available for details call 602.542.3695)

Grantees failing to meet any single requirement of compliance are subject to a **“Warning”** status. The assigned Education Program Specialist will notify the grantee in writing through a Corrective Action Report of key issues needing resolution. Grantees will receive a letter 14 days before any holding of funds.

Grantees failing to meet more than one of the requirements of compliance will be subject to an **“Out of Compliance”** and **“High Risk”** status. Grantees who significantly fail to comply with any term of the award will be considered **“High Risk”** according to *ADE Guideline and Procedure GE-23*. Once a grantee enters the **“High Risk”** status, it may become necessary to hold funds until any critical issues become resolved. A **“High Risk Grantee”** will have **one year** to get back into compliance. Failure to get back into compliance past the timeline of one year **will initiate the termination process**.



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**SITE VISITS**

A minimum of one on-site visit will be conducted by the assigned Education Program Specialist to each fiscal agent of the grant per school year. **Grantees should be prepared for both the announced visit and the unannounced visit.**

**FISCAL RECORDS**

Grantees should have the following documents available for the **SITE VISIT**:

- 21<sup>st</sup> CCLC Program At-A-Glance Document (this can be found on our website)
- Monthly Expenditures Spreadsheet
- Current Student Attendance Roster by Class
- Purchase Orders/Receipts
- Payroll/Attendance/Time and Effort Logs (attached together)
- Fixed Assets (Capital Items) Log

**SUGGESTED PROGRAM CONTACTS FOR THE SITE VISIT**

- 21<sup>st</sup> CCLC District Director (if applicable)
- Site Coordinator
- Site Principal
- Fiscal /Budget staff
- Partners
- Parents
- Evaluator

**SERVICE TO STUDENTS / REDUCTION OF FUNDS**

Grantees must adhere to the fundamental program requirements by serving the number of “regularly attending” students (30 days or more) that are projected in the original awarded grant. Total budget allocation is in part based on this projection. **Formula: \$8 x days of programming x number of projected regularly attending students.**

21<sup>st</sup> CCLC guidelines (see table) require that year to year funding will be earned if service to students is in line with the proposed number of projected regularly attending students. Therefore, the further along in program year the closer the grant staff should be to serving 100% or more of the students indicated in the grant.

<b>Year 2</b>	<b>75%</b> of the proposed number of regular attendees in <b>Year 1</b>
<b>Year 3</b>	<b>80%</b> of the proposed number of regular attendees in <b>Year 2</b>
<b>Year 4</b>	<b>85%</b> of the proposed number of regular attendees in <b>Year 3</b>
<b>Year 5</b>	<b>90%</b> of the proposed number of regular attendees in <b>Year 4</b>

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Sites that fail to serve the number of students on their campus targeted for 21<sup>st</sup> CCLC extended learning opportunities are subject to a reduction in funding of at least 25%. Failing to meet services to students in subsequent years may be subject to termination of funding.

The Education Project Specialist assigned to the grantee, will utilize all data available to make a decision regarding the reduction of funds. This data includes but is not limited to: site visit report(s), renewal application, summary of class report(s), APR, and any other data available.

### REQUIRED REPORTS

Grantees shall prepare and submit all reports required by the Department in a **timely and accurate** manner.

- **Annual Performance Report (APR)** - due in August
- **Grantee Profile** - (fill out year one of grant and keep up to date)
- **21<sup>st</sup> CCLC Site Evaluation Report** - due in August
- **21<sup>st</sup> CCLC Students Attendance Database** - due in August
- **Summary of Classes Offered** - due in January and June
- **Completion Report** - due September 28
- **Renewal Application** - due in June

#### Profile and Performance Information Collection System (PPICS)

Learning Point Associates (LPA) has been selected by the U.S. Department of Education to design, deploy and maintain a Web-based data collection system to capture information regarding 21st CCLC programs. The purpose of entering data on the PPICS system, including the **Annual Performance Report (APR)** and **Grantee Profile** modules, is to keep your site in compliance with federal reporting requirements. The data also supports evaluation, sustainability, continuous improvement and compliance monitoring.

**ADE 21<sup>st</sup> CCLC Office** - *submit to assigned Education Program Specialist*

#### 21<sup>st</sup> CCLC Site Evaluation Report

The evaluation report serves as a periodic evaluation for grantees to assess their progress toward achieving their goals of providing high quality opportunities for academic enrichment. In addition, grantees should use their results to strengthen program or activities, and to refine performance measures. Results should be made available to the public upon request.

#### 21<sup>st</sup> CCLC Student Attendance Database

This requirement will necessitate grantees to submit a data base to the Arizona Department of Education which includes the SAIS ID and number of days attended. This will be required for ***all students who participated at least one day in the program***. Data will be used for State Level Evaluation and for cross reference of the Annual Performance Report.

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### Summary of Classes Offered Report

This spreadsheet provides ADE staff with a snapshot of what classes are being offered and the number of students that are being served. It enables ADE staff to provide technical assistance throughout the year to grantees that may need additional guidance instead of waiting to receive data at the end of the year in the APR.

### Grant Management Enterprise (GME) System

Through this system, you will report:

#### Amendments (both budgetary and programmatic) - as needed

An amendment is a request for a change in the original grant application. It can be for a fiscal change or a programmatic change or both. In general terms, amendments **must** honor the original integrity and intent of the awarded grant proposal. Last day to submit amendments is early April. (Check with GME for exact date)

#### Cash Management Reports - monthly ongoing

This is a report used to submit required information showing the amount of federal project monies on hand on the report date. A **monthly** report is required for all federal projects and all budget totals, and must be submitted the 1<sup>st</sup> through the 18<sup>th</sup> of every month.

#### Completion Report - yearly

This is a **yearly** report of the actual expenditures for a grant/project and is required for all grants/projects.

#### Renewal Application - yearly

This application provides user access to enter and submit *minor* changes in the grant from year to year operation. This can include programmatic changes and budgetary changes but **must** honor the original integrity and intent of the awarded grant proposal. This application asks for some performance data to determine if full funding is to be awarded in the next school year cycle. In addition, this allows the applicant to access payments in accordance with the schedule requested.

## USE OF FUNDS & FINANCIAL MANAGEMENT

Section 4205 of Title IV, Part B provides that a sub-grantee must use 21<sup>st</sup> CCLC funds for projects designed to provide supplemental services to meet the needs of children from low income and low-performing schools. Each eligible sub-grantee that receives an award must use the funds to carry out a broad array of before and after school activities (or activities during other times when school is not in session) **as described in the approved project application**. 21<sup>st</sup> CCLC funds must be used only to pay for authorized activities to meet the needs of participating students and their families.

Basic guidelines grantees should follow when determining if the expenditure is allowable is to ask:

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Is the expenditure...?

- Necessary for the performance or administration of the project
- Reasonable
- Allocable to a particular cost objective
- Legal & authorized (or not prohibited) under state or local laws
- Consistent with uniform policies of other federal & non-federal activities
- Consistent with generally accepted accounting principles
- Adequately documented

Fiscal control and fund accounting procedures must be in place to insure proper disbursement of and accounting for federal funds and be sufficient to prepare reports and to trace funds to a level of expenditure adequate to indicate that the funds were spent properly. Financial management practices require a sub-grantee to have a system of internal controls to help program staff and financial managers achieve the results of the project and safeguard the integrity of the program.

**Statutory Requirements:**

Section 4205(a) of Title IV, Part B; Section 427 of GEPA

**Regulatory Requirements:**

20 U.S.C. 7175; 34 CFR 76.303, 76.560, 76.561, & 76.563 of EDGAR; 2 CFR Part 220 (OMB Circular A-21); 2 CFR Part 225 (OMB Circular A-87) & 2 CFR Part 230 (OMB Circular A-122); U. S. Department of Education, Non-Regulatory Guidance, February 2003, Section G

**Allowable Costs**

Expenditures must follow the basic guidelines listed under the provisions of costs that are allowable and must be clearly tied to goals and objectives of the project or program. Supporting documentation for expenditures is required for all funding methods (Federal Cash Advance, reimbursement of Expenditures, and Reimbursement with Performance). Examples of such documentation may include invoices with check numbers, payroll records, bank statements, and so forth.

Some examples of **non-allowable** expenditures are:

- District level expenses, not directly or clearly related to the program
- Entertainment (amusement, social activities)
- Food (exception – supplies for an ADE approved 21<sup>st</sup> CCLC cooking class)
- Incentives for students (plaques, t-shirts, etc.)
- Promotional or marketing items (flags, banners, t-shirts, etc.)
- Decorative items
- Purchases of facilities or vehicles
- Capital improvements (permanent fixtures or renovations)
- Lobbying
- Travel expenses for individuals not involved with the project

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Note: this is **NOT** an all-inclusive list of non-allowable expenses. For further guidance refer to 2 CFR Part 225 (OMB Circular A-87) for local school districts, 2 CFR Part 230 (OMB Circular A-122) for non-profit organizations, and 2 CFR Part 220 (OMB Circular A-21) for institutions of higher education.

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**The information contained in the Fiscal and Programmatic Accountability Protocol document outlines what is required from the grantee in order to stay in fiscal and programmatic compliance. Grantees failing to stay in compliance are subject to penalties and face possible suspension and final termination of their 21<sup>st</sup> CCLC grant. Any violations of proper management of the 21<sup>st</sup> CCLC Grant may require other remedies legally available to the Arizona Department of Education.**

**We highly encourage immediate communication with the assigned Education Program Specialist should a grantee require technical assistance.**