New York State
EDUCATION DEPARTMENT
Knowledge › Skill › Opportunity

New York
21st Century Community Learning Centers
SOARING BEYOND EXPECTATIONS
NYSED.gov

Audits & Fiscal Responsibility

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Agenda

- **Audits**
- **Supporting Documents**
- **Internal Controls**
- **Due Dates**
- **Allowable and Unallowable Costs**
- **Fiscal Forms**

Audits

- **Single Audits (Uniform Guidance 2 CFR § 200.501(a)**

- **A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit.**

- **A-133 Single Audit provides audit requirements for ensuring that these funds are expended properly.**

Audit Resources

Year-end fiscal reports for Categorical grants

- **https://www.oms.nysed.gov/cafe/**

Child Nutrition Payments

- **https://www.cn.nysed.gov/**

FOR PUBLIC SCHOOL DISTRICTS
Year-end Fiscal Reports for State Aid

- **https://stateaid.nysed.gov/**

Office of Audit Services (518) 473-4516
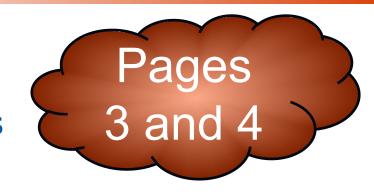
Supporting Documentation

Consultants

- Proof of services received including time sheets certified by the grantee's employee

- Billing information and payments

Travel: Authorizations

Supplies: receiving or packing slips and invoices

Personnel Services and Fringe Benefits

- Payroll registers and timecards/sheets

- Personnel Activity Reports or Certifications (per §200.430 (8) of the Super Circular)

Pages 3 and 4

Personnel Activity Reports (PARs)

Mandatory reports that must be completed for each employee of the program

Page 5

Documentation of personnel costs charged to a specific grant

- o https://www.p12.nysed.gov/sss/21stCCLC/SampleofPersonnelActivityReportformultiplefundingsources4.3.20.xlsx

PARs must meet the following standards. They must:

- o **Reflect an after-the-fact distribution of the actual activity of each employee,**
- o **Account for the total activity for which each employee is compensated,**
- o **Be prepared at least monthly and must coincide with one or more pay periods, and**
- o **Be signed by the employee.**

Audit Findings 2023-2024

Supporting documents requested

- PARs

Findings

- Some sites were unaware that PARs need to be maintained for Federal Award
- Official certification of time attributed to this grant was not maintained
- Signatures were not provided

Internal Controls

Monthly certifications must be completed if less than 100% of time is being worked in the Federal award program
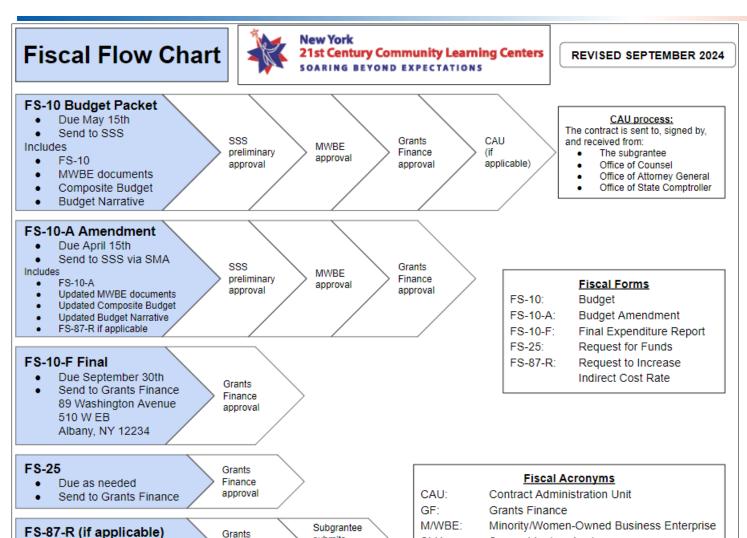
Certifications must be completed semiannually if 100% of time is being spent working in the Federal award program.

Fiscal Policies and Procedures Template
- https://www.p12.nysed.gov/sss/21stCCLC/nysed-21cclc-fiscal-policies-and-procedures-template.docx

Due Dates

Fiscal Flow Chart — New York 21st Century Community Learning Centers — SOARING BEYOND EXPECTATIONS — REVISED SEPTEMBER 2024

FS-10 Budget Packet
- Due May 15th
- Send to SSS

Includes
- FS-10
- MWBE documents
- Composite Budget
- Budget Narrative

→ SSS preliminary approval → MWBE approval → Grants Finance approval → CAU (if applicable) →

CAU process:
The contract is sent to, signed by, and received from:
- The subgrantee
- Office of Counsel
- Office of Attorney General
- Office of State Comptroller

FS-10-A Amendment
- Due April 15th
- Send to SSS via SMA

Includes
- FS-10-A
- Updated MWBE documents
- Updated Composite Budget
- Updated Budget Narrative
- FS-87-R if applicable

→ SSS preliminary approval → MWBE approval → Grants Finance approval

FS-10-F Final
- Due September 30th
- Send to Grants Finance
- 89 Washington Avenue
- 510 W EB
- Albany, NY 12234

→ Grants Finance approval

Fiscal Forms

FS-10:	Budget
FS-10-A:	Budget Amendment
FS-10-F:	Final Expenditure Report
FS-25:	Request for Funds
FS-87-R:	Request to Increase Indirect Cost Rate

FS-25
- Due as needed
- Send to Grants Finance

→ Grants Finance approval

FS-87-R (if applicable)
- Due January
- Send to Grants Finance

→ Grants Finance approval → Subgrantee submits FS-10-A to SSS

Fiscal Acronyms

CAU:	Contract Administration Unit
GF:	Grants Finance
M/WBE:	Minority/Women-Owned Business Enterprise
SMA:	Survey Monkey Apply
SSS:	Student Support Services (Program Office)

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Reminders:

Distribute fiscal flow chart to fiscal staff

Editable & Unlocked files

Be as exact as possible with the math

Allowable and Unallowable Costs

Pages 6-8

Expenditures must be reasonable and necessary.

The stricter requirement must be met.

If you are not sure, it doesn't hurt to ask!

Form: FS-10-A

○ **Subtotal columns can only have one amount in them.**

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Subtotal		Explanation	Subtotal Increase	Subtotal Decrease
40	Purchased Services	Cape Counselor		$50,000
		Behavior Specialists (Flourishing Minds)	25,000	
		Assembly Programs and Guest Speakers (Add Marisa Renne Lee, Beacon Advisors)	25,000	

Form: FS-10-A

○ **Paragraphs can be hard to follow.**

Page 12

Increase funds in Code 40 to add new project partners: Consultant David Hoffman $13,500 who will facilitate field trips to Binghamton Nature Center and conduct science classes; 150 students will participate in Education Day with the Albany Firebirds at Albany Armory at $15/per student, $3,000; SEL meditation and restorative practice technique classes presented by Meditate New York for $18,000. Increase the services for current vendors: Boys and Girls Club for college and career workshops $20,000; Art Stars $7,100 to increase their contracted services; Outdoor Adventureland for $7,000 for an environmental studies program at the middle school; and Chess Masters $4,680 for a chess program at the middle school.

Add David Hoffman $13,500
Add Albany Firebirds $3,000
Add Meditate NY $18,000
Add Boys & Girls Club $20,000

Increase Art Stars $7,100
Increase Outdoor Adventureland $7,000
Increase Chess Masters $4,680

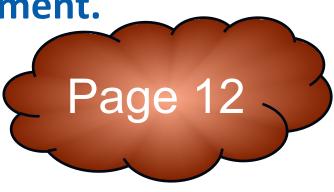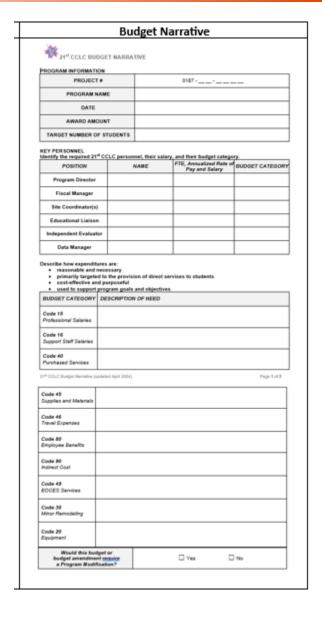# Forms: Budget Narrative

o **Do not repeat what is on your FS-10 or FS-10-A. Expand upon them.**

o **Fill out the Key Personnel chart fully.**

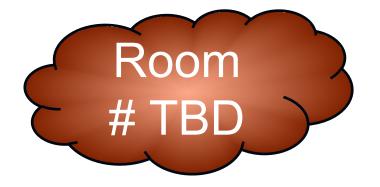o **This can be a living document.**

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Transition

Room # TBD

Forms Activity

Budget Forms Activity

Directions: Using the following FS-10 information, calculate the indirect cost and fill out the composite budget.

Salaries for Professional Staff (Code 15)

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Executive Director	0.05	$120,000	$6,000
Program Director	1.0	$50,000	$50,000
Site Coordinators (2)	1.0	$40,000	$80,000
Education Liaison	1.0	$21,000	$21,000
Teachers/Instructors (15)	2 hrs x 4 days x 28 weeks	$35/hour	$117,600
		Subtotal – code 15	$274,600

Salaries for Support Staff (Code 16)

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Payroll Clerk	1.0	$15,000	$15,000
Administrative Assistants (2)	0.1	$53,000	$10,600
		Subtotal – code 16	$25,600

Purchased Services (Code 40)

Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
Evaluation	ABC Consulting Services	6% of total award	$72,000
After school programming	Boys & Girls Club	572 students x $874.12587	$500,000
Summer Enrichment programing	School Connect	6 weeks x $8,333.33	$50,000
Health and Wellness programs (2)	Cornell Coop Extension	2 semesters x $10,000	$20,000
Tutors and enrichment programs	School Connect	$28.63839/hour x 2 hrs x 28 weeks x 4 tutors = $6,415 + $11,660 x 7 classes = $81,620	$88,035
Field Trips	Possible destinations: Bowling, museum	572 students x $9.020979	$5,160
		Subtotal – code 40	$735,195

Supplies and Materials (Code 45)

Description of Item	Quantity	Unit Cost	Proposed Expenditure
Program supplies (See budget narrative)	572 students	$96.1538	$55,000
		Subtotal – code 45	$55,500

Travel Expenses (Code 46)

Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditure
21st CCLC Project Manager, Fiscal Manager, and 1 staff (3 travelers)	21st CCLC Conference (2 PD events)	Hotel ($200 x 1 night) + Mileage ($0.67 x 299 miles round trip = $200) + Meals ($60 x 2 days = $120)	$3,120
Students and Staff	Field Trips to Museum	572 students x $29.51	$16,880
		Subtotal – code 46	$20,000

Employee Benefits (Code 80)

Benefits	Proposed Expenditure
Subtotal – code 80	$70,000

Indirect Cost (Code 90)

Indirect Cost	
A. Modified Direct Cost Base – Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding $25,000 and any flow through funds)	
B. Approved Restricted Indirect Cost Rate	%
C. (A) x (B) = Total Indirect Cost Subtotal – code 80	

Budget Summary Page

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	274,600
Support Staff Salaries	16	25,600
Purchased Services	40	$735,195
Supplies and Materials	45	55,500
Travel Expenses	46	20,000
Employee Benefits	80	70,000
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		1,200,000

Pages 9-11

Forms Activity

Let excel work for you!

	A	B	C	D
1	SALARIES FOR PROFESSIONAL STAFF			
2			Subtotal - Code 15	
3	Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
4	Executive Director	0.05	$120,000	=B4*C4
5	Program Director	1.00	$50,000	
6	Site Coordinators (2)	1.00	$40,000	
7	Education Liaison	1.00	$21,000	
8	Teachers/Instructors (15)	2 hrs x 4 days x 28 weeks	$35/hour	

Forms Activity

Let excel work for you!

	A	B	C	Project Salary
1	SALARIES FOR PROFESSIONAL STAFF			
2			Subtotal - Code 15	$274,600
3	Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
4	Executive Director	0.05	$120,000	$6,000
5	Program Director	1.00	$50,000	$50,000
6	Site Coordinators (2)	1.00	$40,000	=B6*C6*2
7	Education Liaison	1.00	$21,000	$21,000
8	Teachers/Instructors (15)	2 hrs x 4 days x 28 weeks	$35/hour	$117,600

Feedback