



New York State
EDUCATION DEPARTMENT

Knowledge > Skill > Opportunity



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

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

PARs must meet the following standards. They must:

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

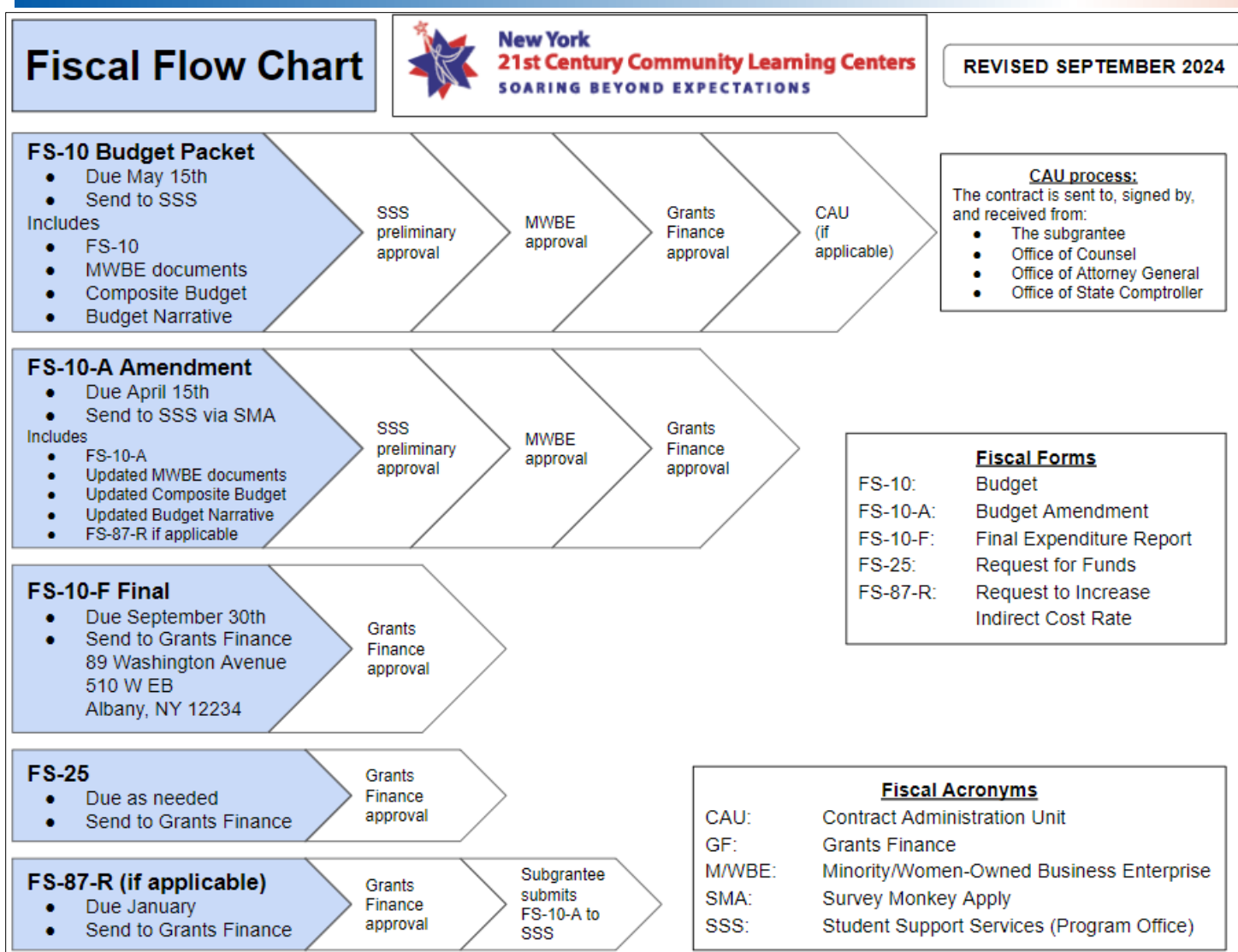
Monthly certifications must be completed if less than 100% of time is being worked in the Federal award program

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



Allowable and Unallowable Costs



Allowable and Unallowable Costs

This information is taken from the [21st CCLC Round 8 RFP](#) and includes items developed over the course of the Round 8 grant.

Allowable and unallowable expenditures include, but are not limited to, the following:

Allowable Costs	Unallowable Costs
Eligible activities (RFP p. 16) Allowable expenditures (RFP p. 19)	Any expenditures that do not contribute to achievement of the goals and objectives of the program
Curriculum materials related to afterschool programming	
	Expenses that would supplant already existing activities and services
Programming staff salary and benefits such as teachers and tutors	Grant writer fees
Staff Professional Development, trainings, and reimbursement of <i>approved</i> travel expenses	Planning expenses prior to the grant's start date
	Food or refreshments for staff meetings
Education programs with an entertainment component	Costs of Entertainment which includes amusement, diversion, and social activities and any associated costs
Items that would be considered entertainment but have a programmatic purpose must be reasonable and necessary, and they require authorization by the USDOE or NYSED.	
Rental costs of real property and equipment	Capital expenses (a building or land for a building)
Rent is only allowable as a direct service for carrying out a grant's programming at program sites (RFP p. 25).	
Youth Development contractors or Parent/Family Engagement speakers	<i>Space for drawing!</i>
Program evaluation (RFP p. 13)	
Between 6-8%	
Evaluation can be up to 10% if the evaluator is also the data manager.	
Supplies and Computing devices, including computers/printer, pertaining to academic and enrichment activities	Supplies for fundraisers
<i>Space for drawing!</i>	Incentives of any kind

Unallowable Costs

but are not limited to, tickets to movies or shows, gift baskets, medals, food items, prizes for students achieving at a high level of attendance or high achievement intended to increase the CCLC program.

Costs that cannot be charged to grants because they are not necessary and necessary for the grant. In addition, the RFP determined that "favors" are unallowable.

Costs for participants (RFP p. 19)

Unallowable Facilities

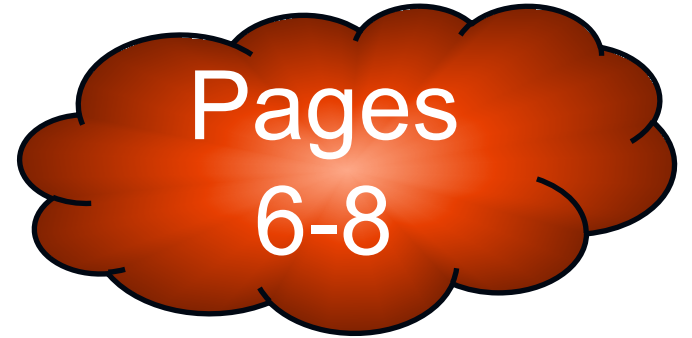
Costs not approved for an indirect cost plan by a government agency or for construction.

Unallowable Incentives?

Costs that are not allowable on a specific item of equipment to be allowable.

[RFP p. 20.pdf](#)

[Unallowable Expenses-template.docx](#)



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.



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

FS-10-A
 The University of the State of New York
 THE STATE EDUCATION DEPARTMENT
 PROPOSED AMENDMENT FOR A
 FEDERAL OR STATE PROJECT
 FS-10-A-0010

Agency Name: _____ County: _____
 Headquarters: _____

Agency Code: _____ Amendment #: _____
 Project Number: _____ Contract #: _____
 Contact Person: _____ Tel: _____
 E-mail Address: _____

INSTRUCTIONS

- Return the original of this report, clearly to the same State Education Department office where budget was made. DO NOT submit the form to: Create Finance.
- This form may only be submitted for budget changes that require prior approval as follows:
 - Personnel positions, number and title
 - Equipment items having an unit value of \$5,000 or more, number and type
 - Other materials
 - Any increase in a budget total (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
 - Any increase in the total budget amount
- Amendment # at top of this page, must be completed.
- If additional is needed for expenditures, insert the zeros using the two boxes on the left.
- Do not use the FS-10-A for requesting a project extension.

CHIEF ADMINISTRATOR'S CERTIFICATION

I, signing this report, certify to the best of my knowledge and belief that the report is true, correct, & accurate. I have authorized, disseminated, & can accept any for the proposed amendments set forth in the item 8 & conditions of the Federal or State award. I am aware that any false entries, or fraudulent entries done on this report of any amount that may subject me to civil or administrative penalties (fraud, false statements, false claims, or otherwise). (U.S. Code Title 18, Section 1001 and Title 31, Section 3729.02(a)(1)-(5))

Date: _____ Signature: _____

FOR DEPARTMENT USE ONLY

Program Approval: _____ Date: _____
 Finance: _____

1 of 2 9/20/24 10:20 AM

SUBTOTAL	EXPLANATION	SUBTOTAL INCREASE	SUBTOTAL DECREASE
01 - Professional Services	Provide services, staff as reported in PHS Budget		
02 - Support Staff Personnel			
03 - Purchased Services			
04 - Supplies & Materials			
05 - Travel Expenses			
06 - Employee Benefits			
07 - Interest Cost			
08 - Books Services			
09 - Other Personnel			
00 - Equipment			
	Total Increase or Decrease:	++1	(---)
	Net Increase or Decrease:	\$	\$
	Previous Budget Total:	\$	\$
	Proposed Amended Total:	\$	\$

ENTER BUDGET +

Form: FS-10-A

○ Paragraphs can be hard to follow.



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

FS-10-A
The University of the State of New York
THE STATE EDUCATION DEPARTMENT
PROPOSED AMENDMENT FOR A
FEDERAL OR STATE PROJECT
FS-10-A-0010

Agency Name: _____ Code: _____
Agency Code: _____ Amendment #: _____
Project Number: _____ Contract #: _____
Contract Period: _____ To: _____
E-mail Address: _____

INSTRUCTIONS

- Review the original of this report, closely to the same State Education Department office where budget was made. DO NOT submit the form to: Office of State Finance.
- This form must only be submitted for budget changes that require prior approval as follows:
 - Personnel positions, number and type
 - Equipment items, serials and cost of \$5,000 or more, number and type
 - Other materials
 - Any increase in a budgeted capital (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
 - Any increase in the total budget amount
- Amendment # at top of this page, must be completed.
- If additional items are needed for expenditures, insert them on using the line numbers on the left.
- Do not use the FS-10-A for requesting a project extension.

CHIEF ADMINISTRATOR'S CERTIFICATION

I, signing this report, certify to the best of my knowledge and belief that the report is true, correct, and accurate. I have authorized, disseminated, if such receipt are for the employment, absorption or both in the same & conditions of the Federal or State project, and approved the same, and I have authorized, disseminated, if such receipt are for the use of any other funds that they subject me to criminal, civil or administrative penalties, habeas corpus, habeas data, or otherwise. (S.S. Code Title 18, Section 1021 and Title 21, Section 2723.2(b) and 2020-2021)

Date: _____ Signature: _____

FOR DEPARTMENT USE ONLY

Program Approval: _____ Date: _____
Fiscal Year: _____

1 of 2 9/20/24 10:20 AM

SECTORIAL	EXPLANATION Provide any detail as required in PDR Budget	SECTORIAL INCREASE	SECTORIAL DECREASE
01 - Professional Services			
02 - Support Staff Positions			
03 - Purchased Services			
04 - Supplies & Materials			
05 - Travel Expenses			
06 - Employee Benefits			
07 - Interest Cost			
08 - Grants Services			
09 - Other Personneling			
10 - Equipment			
Total Increase or Decrease:		++\$	(--)\$
Net Increase or Decrease:		\$	\$
Previous Budget Total:		\$	\$
Proposed Amended Total:		\$	\$

BUDGET TOTALS

Forms: Budget Narrative

- Do not repeat what is on your FS-10 or FS-10-A. Expand upon them.
- Fill out the Key Personnel chart fully.
- This can be a living document.

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Budget Narrative

 21st CCLC BUDGET NARRATIVE

PROGRAM INFORMATION

PROJECT #	0187 - _ _ - _ _ _
PROGRAM NAME	
DATE	
AWARD AMOUNT	
TARGET NUMBER OF STUDENTS	

KEY PERSONNEL
Identify the required 21st CCLC personnel, their salary, and their budget category.

POSITION	NAME	FTE, Annualized Rate of Pay and Salary	BUDGET CATEGORY
Program Director			
Fiscal Manager			
Site Coordinator(s)			
Educational Liaison			
Independent Evaluator			
Data Manager			

Describe how expenditures are:

- reasonable and necessary
- primarily targeted to the provision of direct services to students
- cost-effective and purposeful
- used to support program goals and objectives

BUDGET CATEGORY DESCRIPTION OF NEED

Code 15 Professional Salaries	
Code 16 Support Staff Salaries	
Code 40 Purchased Services	
Code 45 Supplies and Materials	
Code 46 Travel Expenses	
Code 80 Employee Benefits	
Code 80 Indirect Cost	
Code 49 BCCES Services	
Code 20 Minor Remodeling	
Code 20 Equipment	

21st CCLC Budget Narrative (updated April 2024) Page 1 of 2

Would this budget or budget amendment require a Program Modification? Yes No

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 programming	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
21 st CCLC Project Manager, Fiscal Manager, and 1 staff (3 travelers)	21 st 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	
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

