Welcome Back
Day 1 Agenda
April 27, 2021 (PM)

• 21st CCLC Statewide Evaluation Results & Program Evaluation Activities Part II
• NCDPI Financial Business Services/Monitoring and Compliance Updates
• 2021 Close-Out Procedures Reminders & Day 2 Overview
Kathleen Mooney
Program Evaluator
SERVE Center at UNC-G
21st Century Community Learning Centers
North Carolina Out-of-School-Time
Program Quality Self-Assessment

2020-2021 Virtual Statewide Technical Assistance Meeting
April 27, 2021
Afternoon Session

Kathleen Mooney, Evaluation Specialist, SERVE Center at UNCG
Beth Thrift, Program Specialist, SERVE Center at UNCG
Agenda

- NC 21st CCLC Program Quality Self-Assessment History
- Eight Quality Standards
- Rating Program Quality
- Reviewing Results
- Asking Questions about the Data
- Creating an Action Plan
- FAQs
- Sharing Benefits/Challenges of Self-Assessment Process
What is quality?
What is quality?

• Quality involves identifying a high standard and demonstrating that your program meets that standard.
NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment

BACKGROUND

Based on the thinking and experience of out-of-school-time providers, researchers, and other professionals, in North Carolina and across the country, the North Carolina Center for Afterschool Programs (NC CAP) set forth to determine what high quality out-of-school-time programs have in common. Thus, NC CAP developed and made available a set of quality standards for these programs. In 2017, SERVE Center at the University of North Carolina at Greensboro, in collaboration with the Federal Program Monitoring and Support Division at NCDPI, used the NC CAP self-assessment tool as a starting point to revise and develop a more streamlined and accessible approach for 21st Century Community Learning Centers (CCLC) programs to use in internal reviews of their program quality.

This self-assessment format is intended to facilitate the work of program directors in their organizational reviews and planning around the continuous improvement of program quality. That is, the program self-assessment format is designed to engage program leaders in thoughtful discussions with stakeholders, including internal staff, about how to identify areas of strength and improve other areas that may need attention. It includes questions under eight broad-based quality standards, reflecting features of a high quality out-of-school-time program.

The instrument is not meant to be used for external judging of a program as "good" or "bad" but rather, is intended for program leaders’ use in identifying programmatic practices and processes that could be improved.
NC 21st CCLC Program Quality Self-Assessment History

NC CAP developed a set of quality standards to guide programs based on what high-quality programs across the country have in common. The standards focused on eight areas, including employing qualified staff, emphasizing positive relationship building, establishing partnerships, and providing students with intentional activities that support their academic and personal growth. In 2017, the SERVE Center at the University of North Carolina at Greensboro adapted the standards to serve as the framework for the NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment.

America After 3PM: Top 10 States for Afterschool Report
(December 2020)
CCLC Resources

State Resources

- NEW! 21st CCLC Self-Assessment Tool
- Completing Budget Form EPS 208
- Amendment Forms
- Voluntary Reduction or Termination of Grant Award
- Vendor Electronic Payment Form


ASSESSING OUT-OF-SCHOOL-TIME PROGRAM QUALITY

Many highly effective organizations and programs go through a regular process of honest self-assessment which, in turn, informs annual goal setting and improvement planning. The self-assessment process for out-of-school-time programs can be broad as described below (comparing current functioning to what is considered "best practice" in the field). Or the focus of a self-assessment process could be more narrow (focusing on a particular aspect of functioning like the quality of STEM activities provided to after-school students). Below we provide a resource for conducting a broad self-assessment process.

The NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment format is designed to engage program leaders in thoughtful discussions about strengths and areas needing improvement. Although designed for use by 21st CCLC programs in North Carolina, it can be used by any after-school program.

NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment Toolkit

To use the NC 21st CCLC Out-of-School-Time Program Quality Self-Assessment, complete the following steps:

1. For an overview of the Self-Assessment, review the Background and Instructions (pdf)
2. Complete the Self-Assessment Tool (fillable pdf form) by responding to the questions under each of the eight quality standards.
   - Check the Self-Assessment Summary to view the results of your responses for the quality standards.
3. Complete the Self-Assessment Planning Worksheet (fillable pdf form) to plan efforts to address the two or three standards that need the most attention in the upcoming months.

https://serve.unccg.edu/21st-ccll-program-quality/
Eight NC 21st CCLC Out-of-School-Time Quality Standards

<table>
<thead>
<tr>
<th>Standard #</th>
<th>Quality Program Standards</th>
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</thead>
<tbody>
<tr>
<td>Standard #1</td>
<td>Provide students with a safe environment</td>
</tr>
<tr>
<td>Standard #2</td>
<td>Recruit, hire, train, and retain a qualified staff</td>
</tr>
<tr>
<td>Standard #3</td>
<td>Help students learn in different environments</td>
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<tr>
<td>Standard #4</td>
<td>Develop and maintain student attendance processes that are clear and effective</td>
</tr>
<tr>
<td>Standard #5</td>
<td>Develop and maintain positive relationships between students and staff</td>
</tr>
<tr>
<td>Standard #6</td>
<td>Establish and maintain effective partnerships with families, businesses, and communities</td>
</tr>
<tr>
<td>Standard #7</td>
<td>Provide students with activities and opportunities that support their academic development</td>
</tr>
<tr>
<td>Standard #8</td>
<td>Provide students with enrichment activities and opportunities that support academic and personal growth</td>
</tr>
</tbody>
</table>
Quality Standard #1: Provide Students with a Safe Environment

Does the out-of-school time program...
1. have an environment conducive to learning activities?
2. have written and reviewed safety policies and procedures?
3. maintain all required state and local regulations?
4. maintain accurate and current emergency information?
5. maintain regular contact with parents and students?
6. have effective procedures for exceptions to regular routines (e.g., field trips)?
7. ensure safe transportation of students?
8. serve at least one meal?
9. serve at least one snack?
10. have written guidelines for the program?

Quality Standard #2: Recruit, Hire, and Retain a Qualified Staff

Does the out-of-school time program...
1. consider the background of candidates when hiring?
2. offer opportunities for professional development?
3. offer opportunities to work at a pace that is comfortable for the staff?
4. provide support and feedback?
5. utilize a shared plan?
6. use a positive relationship?

Quality Standard #3: Help Students Learn in Different Environments

Does the out-of-school time program...
1. have a scope of the program?
2. have a plan for instruction?
3. have a plan for student evaluation?
4. have a plan for communication?
5. have a plan for parent involvement?
6. have a plan for staff training?
7. have a parent/family involvement plan?

Quality Standard #4: Develop and Maintain Student Attendance Processes that are Clear and Effective

Does the out-of-school time program...
1. offer attendance procedures?
2. maintain attendance procedures?
3. offer attendance incentives?
4. offer attendance rewards?
5. offer attendance support?
6. offer attendance feedback?

Quality Standard #5: Develop and Maintain Positive Relationships Between Students

Does the out-of-school time program...
1. have a plan for student behavior?
2. have a plan for student discipline?
3. have a plan for student safety?
4. have a plan for student confidentiality?
5. have a plan for student privacy?

Quality Standard #6: Establish and Maintain Effective Partnerships with Families, Businesses, and Communities

Does the out-of-school time program...
1. have a plan for family involvement?
2. have a plan for business involvement?
3. have a plan for community involvement?
4. have a plan for partnership outcomes?
5. have a plan for partnership goals?
6. have a plan for partnership objectives?

Quality Standard #7: Provide Students with Activities and Opportunities that Support their Academic Development

Does the out-of-school time program...
1. offer academic enrichment activities?
2. offer academic support activities?
3. offer academic challenge activities?
4. offer academic remediation activities?
5. offer academic support services?
6. offer academic support resources?

Quality Standard #8: Provide Students with Enrichment Activities and Opportunities that Support Academic and Personal Growth

Does the out-of-school time program...
1. offer students academic skill-building activities to manage day-to-day responsibilities including homework, studying, note-taking, etc.?
2. offer students youth development activities that foster responsible decision-making skills and coping strategies?
3. include activities related to life skill development (e.g., financial literacy, health and wellness)?
4. offer opportunities for students to engage in service learning, internships, or apprenticeships?
5. offer opportunities for students to make choices among activities based on student interest?
6. offer opportunities to help students develop confidence in their abilities?

Enter Total #s Checked “Yes”, “In Progress”, and “No”

Use the space below to add any notes regarding Quality Standard #8
Anatomy of a Quality Standard

- Quality Standard
- Supporting Quality Indicators
- Current Implementation Status
- Total Count Section
- Notes Section

<table>
<thead>
<tr>
<th>Quality Standard #5: Develop and Maintain Positive Relationships Between Students and Staff</th>
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</thead>
<tbody>
<tr>
<td>Does the out-of-school-time program...</td>
</tr>
<tr>
<td>1) have written guidance, with staff training, on student and staff expectations for respectful behaviors during out-of-school time?</td>
</tr>
<tr>
<td>2) support staff in developing positive student relationships (e.g., training, feedback, resources)?</td>
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<tr>
<td>3) foster collaboration between students and staff in setting clear expectations for program behavior (e.g., encourage mutual respect, listening and responsiveness between staff and students)?</td>
</tr>
<tr>
<td>4) systematically monitor and offer feedback on student behavior?</td>
</tr>
<tr>
<td>5) have staff that models expected behavior for students?</td>
</tr>
</tbody>
</table>

Enter Total #s Checked “Yes”, “In Progress”, and “No”

- Use the space below to add any notes regarding Quality Standard #5
Program Scenario

High-quality Youth Programming & Opportunities That Heighten Educational Trajectories In the Carolinas for All Learners
Rating Program Quality

Quality Standard #5: Develop and Maintain Positive Relationships Between Students and Staff

<table>
<thead>
<tr>
<th>Does the out-of-school-time program...</th>
<th>Yes</th>
<th>In Progress</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) have written guidance, with staff training, on student and staff expectations for respectful behaviors during out-of-school time?</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>2) support staff in developing positive student relationships (e.g., training, feedback, resources)?</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>✓</td>
<td></td>
<td></td>
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<tr>
<td>4) systematically monitor and offer feedback on student behavior?</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>5) have staff that models expected behavior for students?</td>
<td>✓</td>
<td></td>
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</tbody>
</table>

Enter Total "Yes", "In Progress", and "No" 3 1 1

Use the space below to add any notes regarding Quality Standard #5

We are a leader in this area:
-- Staff and participant interactions are positive and participant input in activities is consistently integrated into planning for program activities. Participants are given a significant role in determining program rules and expectations. (5.3)

We need slight changes:
-- Updating staff, student, and parent handbooks to incorporate expectations for respectful online behaviors during the afterschool program. (5.1)

We need significant improvement in this area:
-- Need to articulate a formal "systematic" process for monitoring and offering feedback on student behavior. Consider conducting an evaluation at least once every two years using an outside observer to measure staff-to-youth interactions and review our current rules and routines. Policy changes will be implemented and supportive training will be planned with staff based on results. (5.4)
# Whole Group Activity

## Quality Standard #3: Help Students Learn in Different Environments

<table>
<thead>
<tr>
<th>Does the out-of-school-time program...</th>
<th>Yes</th>
<th>In Progress</th>
<th>No</th>
</tr>
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<tbody>
<tr>
<td>1) offer opportunities for active or independent learning (e.g., project-based learning)?</td>
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<tr>
<td>2) offer opportunities for group-based activities, peer mentoring, or other peer-to-peer activities?</td>
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<tr>
<td>3) offer learning activities off the program site?</td>
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<tr>
<td>4) offer service activities, community-based projects, or internships (for older students)?</td>
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<tr>
<td>5) offer activities that stimulate interest in the community?</td>
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</tr>
</tbody>
</table>

Enter Total #s Checked “Yes”, “In Progress”, and “No”

Use the space below to add any notes regarding Quality Standard #3
Reviewing Results

For each Standard:

- Calculate:
  - Total # of “Yes”
  - Total # of “In Progress”
  - Total # of “No”

Self-Assessment Summary

In the table below, enter the total number of times “Yes”, “In Progress”, and “No”, were selected under each of the eight quality standards.

<table>
<thead>
<tr>
<th>Quality Standard</th>
<th>Total # “Yes”</th>
<th>Total # “In Progress”</th>
<th>Total # “No”</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality Standard #1: Provide students with a safe environment. (11 questions)</td>
<td>5</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Quality Standard #2: Recruit, hire, train, and retain a qualified staff. (9 questions)</td>
<td>6</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Quality Standard #3: Help students learn in different environments. (5 questions)</td>
<td>2</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Quality Standard #4: Develop and maintain student attendance processes that are clear and effective. (5 questions)</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Quality Standard #5: Develop and maintain positive relationships between students and staff. (5 questions)</td>
<td>3</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Quality Standard #6: Establish and maintain strong partnerships with families, businesses, and communities. (8 questions)</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Quality Standard #7: Provide students with activities and opportunities that support their academic development. (5 questions)</td>
<td>1</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>Quality Standard #8: Provide students with enrichment activities and opportunities that support academic and personal growth. (6 questions)</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Looking at the totals where “In Progress” or “No” was checked for each quality standard, identify those top two or three standards believed to be most in need of attention going forward.
Reviewing Results

For each Standard:
- Calculate:
  - Total # of “Yes”
  - Total # of “In Progress”
  - Total # of “No”
- Look at average:
  - Standard 1: “No” = 4 (36%)
  - Standard 7: “No” = 4 (80%)
Asking Questions about the Data

- Which standards have the highest % ratings of “Yes”?
- Which standards have the highest % ratings of “In progress”?
- Which standards have the highest % ratings of “No”?
- Are there any standards that were higher or lower than anticipated?
Creating an Action Plan

Self-Assessment Planning Worksheet

The following table may be useful in thinking through next steps regarding the top two or three priority standards believed to be most in need of attention going forward.

<table>
<thead>
<tr>
<th>Name of Quality Standard</th>
<th>Areas Most in Need of Attention</th>
<th>Next Steps</th>
<th>Person Responsible</th>
<th>Timeline/Milestones</th>
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Whole Group Activity

Self-Assessment Planning Worksheet

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Frequently Asked Questions (FAQs)

• With Cohorts 12 and 13 near the end of their funding cycle, is there benefit for them to use the self-assessment tool?
• When should my program collect self-assessment data?
• Should my program assess all standards at one time?
• Who should participate in the self-assessment process?
• What is the best way to gather self-assessment data?
Things to Consider

Checklist:
✓ What is your overarching purpose?
✓ Who will lead the entire process?
✓ Which stakeholders will be involved?
✓ When to conduct?
✓ How will self-assessment data be gathered?
✓ What discussions will be needed about the findings?
✓ How will you document next steps to program improvement?
✓ How will you monitor your progress?
Proposed Changes?

What is the current quality implementation level of your program?
- Level 1: We need significant support/improvement
- Level 2: We need some support/improvement
- Level 3: We can demonstrate this in observable ways
- Level 4: We are a leader in this area

How urgent a need is it for your program to address?
- Very Urgent (e.g., right now)
- Urgent (e.g., this year)
- Somewhat urgent (e.g., next year)
- Not Urgent (e.g., before the end of the grant)
Sharing Benefits/Challenges of Self-Assessment Process
Questions
Contact Information

Kathleen Mooney

kmooney@serve.org
John Keefer

Public School Budget Manager, NCDPI Division of School Business
21st CCLC Allotments
Allotment Process Overview

- Funding allotments managed by School Allotments Section within School Business
- Revisions – Allotments are processed through “revisions” within DPI Allotment System
- Revisions include allotments for multiple funding sources
- Standard internal control process for each revision
- Distribution of roles and responsibilities across School Allotments section
- Multiple levels of review and approval
- Federal Allotment Process: Approval → Preparation → Review → Upload → Issuance
Allotment Process Timeline

• Standard” timeline for processing allotments is **7-10 Business Days**

• During certain times of the year, that can be longer (**3 weeks or longer**):
  - December/Holidays
  - February-March
  - June-July

• School Allotments does not have access to CCIP – Formal notice of approval must be received from Federal Programs Monitoring and Support

• Once allotment is issued in Allotment System, there is still a processing time before funds are available for draw in NCAS and ERaCA
21st CCLC Allotment Process

- Application and Budget are approved in CCIP by Federal Programs
- Notice of approval and award amounts provided by Federal Programs to School Business
- PRC 110 Allotment File for FY XX is created to capture full year funding
- Three Installments are calculated (34%, 34%, 32%) based on full year amount
- First installment allotted when initial approval is provided → second and third installments also made when Federal Programs provides approval to allot the installment
Indirect Costs
Indirect Costs vs. Direct Costs

• An indirect cost is a cost incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to results achieved. (2 C.F.R. 200.1)

• Direct costs are those costs that be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. (2 C.F.R. 200.413(a))

• Identification with Federal awards rather than the nature of the cost involved is the determining factor in distinguishing direct from indirect costs. (2 C.F.R. 200.413(b)).
Key Factor – Consistency

• There is **no universal rule** for classifying costs as direct or indirect under every Federal award.
• What is essential? – Each item of cost incurred for the same purpose is consistently treated as either a direct or indirect cost. (2 C.F.R. 200.412)
• Avoids possible double charging of Federal awards
• Do not change back and forth between direct and indirect for same items of cost
• Costs should be 100% direct or 100% indirect -- do not mix!
Charging Indirect Costs

• Indirect cost rate is the rate at which an organization can charge indirect costs based on the direct costs charged to a grant (minus excluded costs)

• Indirect costs = (Indirect cost rate) x (Total Direct Costs minus Capital Outlays incl. Capitalized Equip., Subgrants/Contracts, and other “distorting” or unallowable items)

• Example:

<table>
<thead>
<tr>
<th>Indirect Cost Rate</th>
<th>3.5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Costs</td>
<td>$100,000</td>
</tr>
<tr>
<td>Contracts</td>
<td>$20,000</td>
</tr>
<tr>
<td>Capitalized Equipment</td>
<td>$5,000</td>
</tr>
<tr>
<td>Total Allowable Indirect Costs</td>
<td>$2,625 ($75,000 x 3.5%)</td>
</tr>
</tbody>
</table>
Charging Indirect Costs

- Indirect Cost Rate is a maximum percentage – grantees do not have to charge the full amount to indirect costs.
- Indirect Cost Rates for 21st CCLC program:
  - LEAs and charter schools – NC DPI approved restricted indirect cost rate.
  - Non-Units – State average restricted indirect cost rate.
- Indirect Cost Rate can change with each fiscal year.
- Rate is not specific to a grant award but to fiscal year so grantees should always use current fiscal year’s indirect cost rate when budgeting and charging indirect costs.
Accounting for Indirect Costs

- Indirect costs do not need to be accounted for in the same way as direct costs
- Are not subject to procurement requirements, cash management requirements, time and effort requirements, etc.
- **Do have to be allowable as defined in 2 C.F.R. 200.403-404**
- Still have to have records to show the amount of indirect costs charged to the grant and the basis for charging that amount
- BAAS includes account codes within budgets that can generate indirect costs which helps LEAs/charters ensure appropriate indirect cost charges
- Non-BAAS grantees should maintain independent documentation that ensures costs are charge at the appropriate rates
- **Do still have to be used for costs that benefit the grant program**
Examples of Allowable Indirect Costs

- Facilities Costs
- Utilities
- Telecommunications
- Custodial
- Administration Costs
- Finance/Accounting
- Human Resources
- Administrative/Clerical Staff –

Should be charged as indirect unless 1) integral to project or activity; 2) individuals an be specifically identified with a project or activity; 3) such costs are explicitly included in budget or have prior written approval from DPI; and 4) costs are also not recovered as indirect costs.

- Even for these examples, cannot be for expenses that are otherwise charged as direct costs
Examples of Unallowable Indirect Costs

- Costs that are completely unassociated with the Federal program
- Example: A 21st CCLC grantee operates two after school programs, one funded with 21st CCLC and another funded entirely by private donations. Both programs operate at independent and separate facilities. The grantee cannot charge facilities costs for the privately funded program to indirect costs for 21st CCLC.
- Project Director or other staff directly involved in the program
- Travel for employees who are paid as a direct cost
- Materials, supplies and equipment purchased directly for use on a specific grant or project
Conclusion

• Indirect costs are complicated and answers to some questions can often be program-specific and/or organization-specific

• Being consistent within each organization and program in treating costs as direct vs. indirect is key

• Ensure that the cost is for an activity that does provide some “benefit” the project or program from which the funding has originated
Resources

• Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance) – 2 C.F.R. 200 (200.412—415, Appendix III -- PSUs, Appendix IV -- Non-Units)

• Education Department General Administrative Requirements (EDGAR), Part 76 – 34 C.F.R. 76.560-580

• USED Indirect Cost Group

• Recently published a useful guidance document titled “Cost Allocation Guide for State and Local Governments”
First, let’s talk about the Cash $$

- DPI processes expenditures each weekday at 3:00 p.m., except for federal and state holidays. All request submitted after 3:00 p.m., will be processed the following day. Also, you cannot submit another request for the same PRC until your first request has been processed.

- The FRD (Funds Requirement Date) that appears on the reimbursement request that is entered to ERaCA, is for LEAs and Charter Schools. Non-LEAs will need to allow 5-7 business days, after reimbursement request entry to ERaCA for deposit of their funds. The 5-7 business days is specific to Non-LEAs.
Non-LEA Reimbursement Request Timeline

Non-LEA enters reimbursement request to ERaCA, by 3 p.m.
• Day 1- Report validation start for DPI process

• Day 2- Report is generated and additional verifications are needed in order to complete processing.

• Day 3- Accounts Payables enters reimbursement request in system for payment.

• Day 4- AP check write is completed, and transfer is initiated.

• Day 5- 7- Then depending on the Non-LEAs bank, the funds are made available.
Very Important!

- Non-LEAs who have multiple awards, over different Cohorts-

Please submit your reimbursement documentation to DPI at the same time your reimbursement request is entered to ERaCA. Delays in sending the documentation will delay the processing/approvals and affect the funds deposit.

Email documentation to Richard Trantham and Melissa Madrid.
Now, let’s move on to ERaCA

- Non-LEAs enter reimbursement requests to this system, as well as have access to reports and data inquiry.

- **Important Reminders:**
  1. Make sure your double check your summary on the reimbursement request before hitting the submit button, this includes the using approved budget codes. You will need to ensure that funds are available in those budget codes and the expenditure codes can not be a negative.

  2. Make sure to print your data inquiry screen before you submit your reimbursement request so you can submit that with your documentation.
3. Remember that the reports in ERaCA are not available To-Date and are monthly reports. These reports are updated after data files have been processed, which means the reports will be out and available in ERaCA within the first two weeks of the month, generally between the 7th and the 12th of the month.
4. Documentation must be submitted on time, which currently is within 10 days* of reimbursement being submitted. This includes the print screen from ERaCA, all receipts, all invoices, all timesheets, etc. Everything must be signed and dated and must be a true reimbursement, no advances are allowed.

*same day for multiple Cohort awards
Questions on Account Code Errors

• So, what happens if a wrong account code is selected on a reimbursement request? Non-LEAs should contact Michael Ray by 2 p.m. to have a wrong reimbursement cancelled, before the 3 p.m. deadline.

• What if the error to the account code is found after the reimbursement has been processed? Then the Non-LEA can make an adjustment on their next entry, a negative amount would be placed on the wrong code and then the correct amount would be placed in the correct account code.
ERaCA Help Tab

• Within ERaCA, there is a Help Tab on the top right, please click on that tab for other common issues and solutions.

• In addition, there are multiple email addresses for the DPI contacts who can help you with any additional questions or issues not addressed in the Help Tab.

• Also, we ask you to refer to the ERaCA User’s Guide, for specific step-by-step processes.
Questions & Answers

Thank you for your time and attention.

Melissa Madrid,
Grants Accountant
melissa.madrid@dpi.nc.gov
Shirley Mc Fadden - Monitoring and Compliance Manager, Monitoring and Compliance Section, NCDPI
Fiscal Requirements for North Carolina 21st Century Community Learning Centers

Shirley McFadden, CPA, CIA, CGAP
NC DPI Monitoring and Compliance Manager
Internal Audit Office: Monitoring & Compliance Section

- Annual SAM Compliance
- Federal Fiscal Reviews
- Single Audit Resolution Process
- NC Grant Compliance
- Technical and Advisory Services
Objectives

1. Fiscal Requirements
2. Non-Compliance
3. Your Role
4. DPI Monitoring

Annual Requirements:
- System for Award Management (SAM)
- Single Audit Requirements
- NC Grant Requirements

Ongoing Requirements:
- Uniform Guidance
## Annual Requirement: System for Award Management (SAM)

<table>
<thead>
<tr>
<th>Fiscal Requirements</th>
<th>Non-Compliance</th>
<th>Your Role</th>
<th>DPI Monitoring and Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 2 CFR 25</td>
<td>• No new Federal award can be made or financial modification to an existing Federal award until compliant</td>
<td>• Assignment of Responsibility</td>
<td>• Reminders:</td>
</tr>
<tr>
<td>• MUST be registered in SAM to do business with the Federal Government</td>
<td>• Monitoring Plan</td>
<td>• Monitoring Plan</td>
<td>• Newsletter</td>
</tr>
<tr>
<td>• MUST re-register annually</td>
<td>• Documented Policy and Procedures</td>
<td></td>
<td>• 30 Day Notice</td>
</tr>
</tbody>
</table>

Common Issues? Changes in personnel and Missed Deadlines

Public Schools of North Carolina
Annual Requirement: Single Audit Reports

<table>
<thead>
<tr>
<th>Fiscal Requirements</th>
<th>Non-Compliance</th>
<th>Your Role</th>
<th>DPI Monitoring and Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 2 CFR 200 Subpart F</td>
<td>• 2 CFR 200.208, 2 CFR 200.339</td>
<td>• Assignment of Responsibility to Manage Audit Process</td>
<td>• Audit Resolution Process</td>
</tr>
<tr>
<td>• A single or program-specific audit</td>
<td>• Options: • Additional fiscal reporting requirements</td>
<td>• Audit Plans</td>
<td>• Follow-up to ensure fiscal and compliance findings, relevant to DPI grants, are corrected</td>
</tr>
<tr>
<td>• If $750,000 or more in Federal awards expended</td>
<td>• Additional monitoring</td>
<td>• Board role is clear</td>
<td>• Board role is clear</td>
</tr>
<tr>
<td>• Corrective Action Plans</td>
<td>• Require prior approvals</td>
<td>• Accountability for Timely Corrections</td>
<td>• Corrected</td>
</tr>
<tr>
<td>• Findings must be corrected promptly</td>
<td>• Withhold, disallow, or suspend awards</td>
<td>• Documented Policy and Procedures</td>
<td></td>
</tr>
</tbody>
</table>
## Annual Requirement: NC Grant Requirements

<table>
<thead>
<tr>
<th>Fiscal Requirements</th>
<th>Non-Compliance</th>
<th>Your Role</th>
<th>DPI Monitoring and Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>NCGS 143C-6-23</td>
<td>OSBM Suspension of Funds List</td>
<td>Assignment of Responsibility</td>
<td>Reminders:</td>
</tr>
<tr>
<td>09 NCAC Subchapter 03M</td>
<td>No new State or Federal Financial award can be made until compliant</td>
<td>Monitoring Plan</td>
<td>- Newsletter</td>
</tr>
<tr>
<td>Certifications and Reports due in 90 days (after your FY End)</td>
<td></td>
<td>Documented Policy and Procedures</td>
<td>- 90 Day Notice</td>
</tr>
<tr>
<td>Single Audits due in 9 months</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>See Levels and Specific Requirements in Next Slide</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Common Issues? Changes in personnel**
NC Grant Requirements and Levels

1. Certification that **State and/or Federal** financial assistance used for stated purpose

2. An accounting of all **State and/or Federal** financial assistance

3. A report on activities and accomplishments undertaken, including required performance measures

4. A single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards (Yellow Book)

<table>
<thead>
<tr>
<th>Combined State and/or Federal financial</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level I &lt; $25,000</td>
<td>✔</td>
<td>✔</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Level II &lt; $500,000</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>Level III &gt;= $500,000</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
</tr>
</tbody>
</table>
Ongoing Requirements: Uniform Guidance

<table>
<thead>
<tr>
<th>Fiscal Requirements</th>
<th>Non-Compliance</th>
<th>Your Role</th>
<th>Federal Programs Monitoring and Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 2 CFR 200</td>
<td>• 2 CFR 200.208, 2 CFR 200.339</td>
<td>• Assignment of Responsibility</td>
<td>• Annual fiscal reviews</td>
</tr>
<tr>
<td>• Cost Principles</td>
<td>• Options:</td>
<td>• Monitoring Plan</td>
<td></td>
</tr>
<tr>
<td>• Procurement Standards</td>
<td>• Additional fiscal reporting requirements</td>
<td>• Documented Policy and Procedures</td>
<td></td>
</tr>
<tr>
<td>• Equipment and Inventory</td>
<td>• Additional monitoring</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Record Retention</td>
<td>• Require prior approvals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Conflict of Interest</td>
<td>• Withhold, disallow, or suspend awards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Internal Controls</td>
<td>• Suspension and debarment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Audit Requirements</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Common Issues: Inadequate policies and procedures
Primary Opportunity for Improvement: Documentation to Support Reasonable and Necessary
Uniform Guidance: Fundamental Requirements of Cost Principles

Fundamental requirements (2 CFR 200.400):

- efficient and effective administration through sound management practices;
- administering an award in a manner consistent with agreements, program objectives, and the terms and conditions;
- having accounting practices consistent with cost principles in Subpart E;
- documentation supporting all costs
Uniform Guidance: Factors Affecting Allowability of Costs (200.403)

Is cost:

- Necessary and reasonable to achieve program objectives?
- In compliance with limitations these principles and the Federal award?
- Treated like other activities of the non-Federal entity?
- In accordance with generally accepted accounting principles (GAAP)?
- Adequately documented?
- Incurred during the approved budget period?

Note: Cost is not allowed if it is included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program.
Uniform Guidance: Reasonable Costs (200.404)

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances...
Uniform Guidance: Allocable Costs (200.404)

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.
Uniform Guidance: General Provisions for Selected Items of Cost (200.420-200.476)

The allowability of certain items are discussed in this section and it is worth reviewing periodically.
Uniform Guidance: Written Procedures for Allowability 200.302(b)(7)

Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.
Uniform Guidance: Internal Controls (200.303)

Establish and maintain effective internal control. These internal controls should be in compliance with:

- “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or

- “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
In Summary:

Fiscal Compliance:
- Annual Requirements:
  - System for Award Management (SAM)
  - Single Audit Requirements
  - NC Grant Requirements
- Ongoing Requirements:
  - Uniform Guidance

Your Role:
- Ask Questions
- Ensure policy and procedures exist
- Ensure assignment of responsibility
- Plan to monitor
- Encourage operations management and staff to seek guidance if they have concerns and hold each other accountable

Monitoring Compliance:
- Annual Contact
- Newsletter Reminders
- Technical Assistance

Public Schools of North Carolina
21st CCLC End of Year Due Dates & Day 2 Overview
Important Dates to Remember

- 3rd Installments (waivers) – May 14th
- Summer Carry-Over Budget – July 23rd
- Asset Inventory – June 30th
- Summer Basic Info Sheet – June 11th
- Summer Field Trip Forms - 30 days prior
- Annual Program Evaluation - August 31st
- ERaCA final funds request – June 23rd
- Upcoming Meetings – August 17th and 18th
Day 2 Overview (AM)

- New GPRA
- 21DC
- Break-Out Sessions
10:15 am - 11:00 am
Break-Out Sessions

Session A Family Engagement (Megan)

Session B Marketing (Tammorah)

Session C
Summer Programming (Jennifer)
11:15 am - 12:00 pm
Break-Out Sessions

Session D Virtual Learning (Tara)

Session E Middle/ High School Best Practices (Eric/Sally Fields from CIS of Cape Fear)

Session F School/ Community Partnerships (Bronica Glover from G.E.P / Tammorah)
Day 2 Overview (PM)

- NC Homeless Education Program
- NC Migrant Education Program
- Regional Meetings
2:30-4:00 pm 21st CCLC Regional Breakouts w/ Program Administrators

- Session G Northwest/Western/Piedmont-Triad/Southwest Regions
  (Megan, Tammorah, and Dr. Townsend)

- Session H Southeast/Sandhills Region
  (Tara and Susan)

- Session I Northeast /North Central Regions (Eric, Jennifer and Alex)
THANK YOU FOR PARTICIPATING