



# Federal Grant Risk Assessment and Subrecipient Monitoring

## Presenters

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**Jeff Staley, Representative from Maner Costerisan**

## Session: B 10

# Federal Grant Risk Assessment and Monitoring

- ▶ **Reminder to all attendees to check the box on your Conference At-A-Glance to record your attendance for this session**



**Disclaimer to all slides and presentation.**

**This is based on our experience and knowledge and is not intended to represent procedures or policies currently held, but rather to help guide you with grant practices.**

## Every transaction we make becomes a *historical record!*

- ▶ Audits can occur during the grant cycle and up to 7 years after closing! Know your Records Retention / Disposal Schedule
  - ▶ No ability to change records once the fiscal year is closed
  - ▶ Clean, clear copies
  - ▶ Timely manner
  - ▶ Documented accurately





A risk assessment for federal grants is a process to identify and evaluate potential risks to a grant program. The goal is to reduce the risk of fraud, waste, and abuse, and to ensure that grant funds are used properly.

Low

The grants community is under increasing scrutiny and pressure to protect Federal funds from waste, fraud, and abuse. 2 CFR 200 (*Uniform Guidance*) establishes protections at each part of the grants lifecycle to protect Federal funds from risk. The *Uniform Guidance* also defines the responsibilities for Federal awarding agencies, pass-through entities, grant recipients, and auditors to guarantee grant funding is used for its intended purposes.

One key provision in the *Uniform Guidance* is 2 CFR 200.205 – Federal Awarding Agency Review of Risk Posed by Applicants. 2 CFR 200.205 requires Federal awarding agencies to develop and implement a risk assessment framework. Under this provision, Federal awarding agencies are required to evaluate the risk posed by applicants before making an award. The *Uniform Guidance* provides agencies with the flexibility to develop an agency-based risk assessment framework; however, agencies are required to verify applicant eligibility through the SAM Exclusions Extract and evaluate applicant qualifications through the Federal Awardee Performance and Integrity Information System (FAPIIS). In addition to those two requirements, agencies may evaluate an applicant's:

- Financial stability
- Quality of management systems
- History of performance
- Audit reports
- Ability to comply with program requirements

High

Moderate

## 5 Criteria

The *Uniform Guidance* also requires pass-through entities to conduct a risk assessment. Unlike Federal awarding agencies; however, pass-through entities do not have to conduct the risk assessment prior to making an award. 2 CFR 200.331(b) explains that pass-through entities may consider the subrecipient's:

- Prior experience in administering similar awards
- Audit reports
- Personnel
- Management systems
- Results from Federal agency monitoring

Federal awarding agencies and pass-through entities should use the results of the risk assessment in developing an appropriate monitoring plan for each award. If the identified risks to Federal funds are significant, Federal awarding agencies and pass-through entities may place specific conditions on the award. 2 CFR 200.207 identifies the conditions that may be placed on a recipient and explains the responsibilities of Federal awarding agencies and pass-through entities when applying specific conditions.

Site resources-<https://www.gfoa.org/materials/internal-control-for-grants>

## Special Education IDEA and Perkins Grants

**Risk Assessment** - *Risk assessment* involves a dynamic and iterative process for identifying and assessing risks to the achievement of objectives.

- Perform and document a risk assessment of the entity's grants management processes;
- Utilize a comprehensive, internal control questionnaire to facilitate the risk analysis;
- Consider the level of program risk (e.g., high, medium, low) when establishing control activities;
- Perform a cost/benefit analysis prior to installing a new control activity;
- Consider the possibility and likelihood of fraud in the entity's grants management process; and
- Identify and assess changes in the regulatory, technology, personnel and operating environment under which the grants are managed.

(b) *Risk Assessment.*

- (1) The Federal agency must establish and maintain policies and procedures for conducting a risk assessment to evaluate the risks posed by applicants before issuing Federal awards. This assessment helps identify risks that may affect the advancement toward or the achievement of a project's goals and objectives. Risk assessments assist Federal managers in determining appropriate resources and time to devote to project oversight and monitor recipient progress. This assessment may incorporate elements such as the quality of the application, award amount, risk associated with the program, cybersecurity risks, fraud risks, and impacts on local jobs and the community. If the Federal agency determines that the Federal award will be made, specific conditions that address the assessed risk may be implemented in the Federal award. The risk criteria to be evaluated must be described in the announcement of the funding opportunity described in [§ 200.204](#).
- (2) In evaluating risks posed by applicants, the Federal agency should consider the following items:
  - (i) **Financial stability.** The applicant's record of effectively managing financial risks, assets, and resources;
  - (ii) **Management systems and standards.** Quality of management systems and ability to meet the management standards prescribed in this part;
  - (iii) **History of performance.** The applicant's record of managing previous and current Federal awards, including compliance with reporting requirements and conformance to the terms and conditions of Federal awards, if applicable;
  - (iv) **Audit reports and findings.** Reports and findings from audits performed under subpart F or the reports and findings of any other available audits, if applicable; and
  - (v) **Ability to effectively implement requirements.** The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on recipients of Federal awards.

OTTAWA AREA INTERMEDIATE SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles: Unmodified

Internal control over financial reporting:

- > Material weakness(es) identified?        Yes   X   No
- > Significant deficiency(ies) identified?        Yes   X   None reported
- Noncompliance material to financial statements noted?        Yes   X   No

**Federal Awards**

Internal control over major programs:

- > Material weakness(es) identified?        Yes   X   No
- > Significant deficiency(ies) identified?        Yes   X   None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR Section 200.516(a)?        Yes   X   No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027 and 84.173	Special Education Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   Yes        No

**Section II - Financial Statement Findings**

None



IDEA Subrecipient Risk Assessment/Audit Summary					Fiscal Year				
Subrecipient	Non-compliance with Approved Budget	Turnover in Key Subrecipient Personnel	Subrecipient Audit Finding	Subrecipient MDE Audit/ Review Finding	Non-compliance with Mandatory CEIS	Non-compliance with Proportionate Share Obligation	SEFA	Notes	Actions
	OK		none	none	N/A	OK	OK	Internal Controls Comment: Food Service Fund has excess funds	plan to spend down excess funds
	OK	yes	yes	none	N/A	OK	OK	Material Weakness: didn't perform year-end closing procedures accurately; not qualified as low risk	mgmt implementing procedures
	OK		none	none	N/A	OK	OK	not qualified as low risk	
<p>A subrecipient with any of the above high risk factors will be monitored periodically throughout the current and subsequent fiscal years until the issue(s) is resolved and compliance is achieved. Unresolved issues may affect IDEA allocations.</p>									
<p><input checked="" type="checkbox"/> By checking this box, I certify that OAISD staff have reviewed the above subrecipients and found no high-risk factors for the current year.</p>									
Signature and Title					Date				





## Subrecipient monitoring?

-Implementing regular monitoring activities to assess performance and compliance, can include site visits, desk reviews and financial reconciliations.

**Simplified- collaboration between two parties**

**Know your Policies and Procedures for Grants?**  
**Polices are a commitment to compliance with state & federal requirements.**

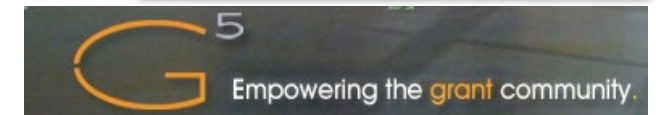
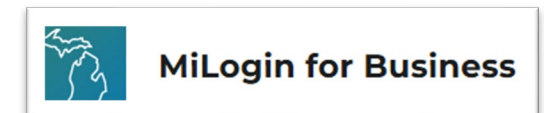
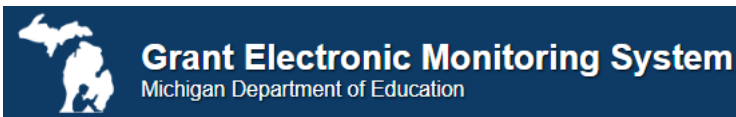


**Are you following?**  
**Are you in compliance?**  
**Correct Forms for Time Keeping?**  
**Suspension & Debarment completed for Contracts > \$25k?**

## Recommendation-Keep it simple

FC 215 Speech Therapists- I list “ 5 Speech Therapists 1.0 FTE each” if all have the same credentials. IF different I list separately by credential. Thought if you list each separately your flexibility is lost for variances.

Keep in Mind for IDEA and Early On  
MOE, Proportionate Share, CEIS,  
Avoid Medicaid Providers



## Thought for budget entry in NexSys and Federal Grants

Depending on Supplant vs. Supplement guidance

Staffing easier to report, stay away from items that cause inventory requirements, questionable or walk able items.

Remember Federal Grant Guidance

**REASONABLE-NECESSARY-ALLOWABLE-ALLOCABLE**

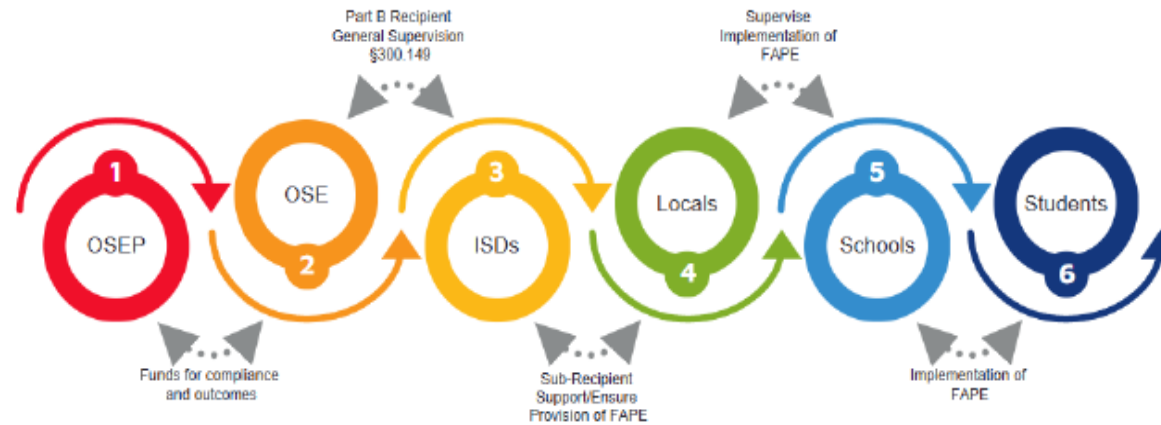


- ▶ **Documentation is Key!**
- ▶ **Less is sometimes better in budgets!**
- ▶ **Don't make it tough on yourself!**



Many moving parts to subrecipient monitoring for IDEA.

## IDEA Supervision Coordination & Communication



The flow of IDEA funds follows a structured process designed to support compliance, supervision, and the provision of Free Appropriate Public Education (FAPE):

### ISD SUBRECIPIENT RESPONSIBILITIES

As sub-recipients of federal funding under IDEA, ISDs are responsible for overseeing and supporting member districts in implementing IDEA regulations and policies by:

- 1  
Ensuring Member Districts know the requirements of IDEA
- 2  
Verifying Member Districts are implementing the requirements correctly
- 3  
Supporting identified areas of improvement



## Grant Manager



A web based grant and data tracking system owned by OAISD and currently not for distribution.

- ▶ **Subrecipient's and Internal Users Access**
- ▶ **Monitoring List**
- ▶ **Data for programming**
- ▶ **Budgets, Reimbursements and Reports**
- ▶ **Allowable Costs**
- ▶ **Audit and Compliance Documents**

- ▶ If you are a fiscal agent or consortium leader of any grant with subrecipient's what do you use? A system of this nature is key to automating grants as a tracking system for reporting, audits and communications.



## Grant Manager

Grants	Grant Templates	Subrecipients	Monitoring	Risk Analysis	GSRP Reports	GSRP Data	Users
<b>Grants</b>							
<a href="#">Add</a> <a href="#">Overview</a> <a href="#">Enable All Emails</a> <a href="#">Disable All Emails</a> <input type="checkbox"/> Include Closed							
Name	Template	Fiscal Year	Amount	Status	Emails Disabled		
<a href="#">i</a> GSRP Carry Over FY 25 # 340	GSRP Carryover	2025/26	\$1,021,449.00	Open	No		
<a href="#">i</a> GSRP Program FY 26 #340	GSRP Program FY 26	2025/26	\$34,003,320.00	Open	No		
<a href="#">i</a> GSRP Transportation FY 26 #340	GSRP Transportation	2025/26	\$0.00	Open	No		
<a href="#">i</a> Homeless FY 26 #635	Homeless FY 26	2025/26	\$20,000.00	Open	No		
<a href="#">i</a> IDEA Flow Thru FY 26 #801	IDEA Flowthrough	2025/26	\$12,892,727.00	Open	No		
<a href="#">i</a> IDEA Preschool FY 26 #805	IDEA Preschool	2025/26	\$311,041.00	Open	No		
<a href="#">i</a> Pre K-12 Strategic Investments in STEM -LEO	SISC-2025 MEDC Pk-12 Startegic Investments	2025/26	\$133,197.00	Open	No		
<a href="#">i</a> TTitle III FY 26 #684	Title III Part A EL FY 2023	2025/26	\$39,878.00	Open	No		
<a href="#">i</a> Title RAGS FY 26 #601	Title RAGS	2025/26	\$335,092.00	Open	No		
<a href="#">i</a> 31n(6) Mental Health FY 25 #225 until 6.30.27	31n(6)	2024/25	\$2,067,228.66	Open	No		
<a href="#">i</a> 31n(6) Mental Health FY24 Carry Over #225	31n(6)	2024/25	\$2,454,575.00	Open	No		
<a href="#">i</a> GSRP Start Up FY 25 Round 3 #340	GSRP Start Up FY 25	2024/25	\$1,129,500.00	Open	No		
<a href="#">i</a> GSRP Transportation FY 25 Carry Over #340	GSRP Transportation	2024/25	\$54,746.37	Open	No		
<a href="#">i</a> IDEA Flow Thru FY 25 #801	IDEA Flowthrough	2024/25	\$13,038,818.00	Open	No		
<a href="#">i</a> 31n(6) Mental Health FY 26 #225	31n(6)	2025/26	\$2,067,289.00	In Process	No		
<a href="#">i</a> 35a(4) Literacy Coach # 365	31n(6)	2025/26	\$0.00	In Process	No		
<a href="#">i</a> Section 12c-Consolidated Incentive #268	Section 12c-Consolidated Incentive #268	2025/26	\$0.00	In Process	No		



## Grant Manager

Grants **Grant Templates** Subrecipients

### Grant Templates

[Add](#)

Include Closed

Name	Closed
<a href="#">i</a> 31n(6)	No
<a href="#">i</a> GSRP Carryover	No
<a href="#">i</a> GSRP Program FY 25	No
<a href="#">i</a> GSRP Program FY 26	No
<a href="#">i</a> GSRP Start Up	No
<a href="#">i</a> GSRP Transportation	No
<a href="#">i</a> Homeless FY 22	No
<a href="#">i</a> IDEA Flowthrough	No
<a href="#">i</a> IDEA Preschool	No
<a href="#">i</a> Title III Part A EL FY 2023	No
<a href="#">i</a> Title RAGS	No

## Individualized for every grant...

First Step is to set up a template

Grants **Grant Templates** Subrecipients Monitoring GSRP Reports GSRP Data Users

### Grant Template Detail

[Return](#) [Duplicate](#)


GSRP Transportation [Edit](#)

Line Item Groups Line Items **OAISD Line Items**

[Add](#)

Group	Sequence	Code	Name	Note	Type	Include FTE	Admin Cost	Require Following	Inactive
<a href="#">i</a> 270	1	271	Daily Transportation - Driver salaries - if not 100%GSRP must prorate	# staff/names * # days * hrs/day * hourly rate -- FTE calculation example: EE works 3 of 8 hrs daily = 0.38 FTE	Salary	Yes	No	Yes	No
<a href="#">i</a> 270	2	271	Daily Transportation - Driver benefits	please provide allocation percentage and detail; if not 100%GSRP must prorate	Benefits	No	No	No	No
<a href="#">i</a> 270	3	271	Bus Aides - Salaries - if not 100%GSRP must prorate	# staff/names * # days * hrs/day * hourly rate -- FTE calculation example: EE works 3 of 8 hrs daily = 0.38 FTE	Salary	Yes	No	Yes	No
<a href="#">i</a> 270	4	271	Bus Aides - Benefits	please provide allocation percentage and detail; if not 100%GSRP must prorate	Benefits	No	No	No	No
<a href="#">i</a> 270	5	271	Transportation Services and Contracts	Required form located in Attachments for Public Transportation	Purchased Service	No	No	No	No
<a href="#">i</a> 270	6	271	Bus Supplies	Fuel, oil, car seats, harness, tires, etc. *If not 100% GSRP vehicle, must be prorated	Supplies & Materials	No	No	No	No
<a href="#">i</a> 270	7	271	Bus Maintenance	Oil changes, car wash, other maintenance labor; if not 100% GSRP vehicle, must be prorated	Purchased Service	No	No	No	No
<a href="#">i</a> 270	8	271	Bus Insurance	If not 100% GSRP vehicle, must be prorated and invoices must fall within grant period	Purchased Service	No	No	No	No
<a href="#">i</a> 270	6.5	271	Capital Outlay	Any item greater than \$5k. Must have documentation and prior approval.	Capital Outlay	No	No	No	No
<a href="#">i</a> 270	5.5	271	Bus/Van Rental	Attach Agreement/Contract	Purchased Service	No	No	No	No

Set Schedules and track monitoring for site or virtual fiscal reviews.

## Grant Manager


Grants Grant Templates Subrecipients **Monitoring**

### Monitoring List

Fiscal Year

[Schedule](#) [Print Schedule](#) **Emails Disabled** No [Toggle](#)

Recipient	Visit Date	Status





## Grant Manager

Grants Grant Templates Subrecipients **Monitoring** Risk Analysis GSRP Reports

### Risk Analysis List

[Add](#) [List Report](#)

Recipient	Monitoring Date	Total Risk Points	Closed
 Allendale Public Schools	3/31/2026	4	No
 Coopersville Area Public Schools	12/31/2025	7	No

## Sample of my risk assessment categories

### Edit Risk Analysis

Subrecipient	Allendale Public Schools			▼
New Entity	<input checked="" type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	Yes: 5/No: 1
Rate of Staff Turnover	<input checked="" type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	High: 5/Moderate: 3/Low: 1
Subrecipient developed or implemented new financial system	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Suspended or debarred currently or in past	<input checked="" type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	Yes: 5/No: 1
Previous Year Findings	<input checked="" type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	High: 5/Moderate: 3/Low: 1
Contract Submission on Time	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Budget Submission Time	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Transportation Budget and Requests on Time	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Q1 (due 1/15)	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Q2 (due 4/15)	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Q3 (due 7/15)	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Q4 (due 10/15)	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Previous Year Monitoring	<input type="radio"/> 1	<input type="radio"/> 3	<input type="radio"/> 5	
Monitoring Date	3/31/2026			
Reimbursement Period	Quarterly			▼
Findings				
Response				

- ▶ 31n Example
  - ▶ Tracking Match
  - ▶ Different Grant Objectives



**Grant Manager**

Grants   Grant Templates   Subrecipients

**Grant Detail - 31n(6) Mental He**

Details   Subrecipients   Funding Streams

[Add Funding Stream](#)

**Name**

- i Grant
- i Match

## New Budget for Ottawa Area ISD

Status: Unfinished ▼

Code	Description	Type	FTE	Amount	Grant Amount	Match Amount
210	Guidance Services Salary-please put copy of Licensure in budget attachments. <small>List staff and hire date. Non supplanting evidence-Job Description or if new position Evidence of Job Description change to show the expansion of services. Best practice is to have 'old job description' &amp; 'new job description'. b. If there is split funding documentation of a good faith estimate of the % split of the 31n funding. There should be an estimated % split between time spent on special ed services (IEP) and C4S service (Plan of Care) by reviewing the anticipated caseload and workload.</small>	Salary				
212	Guidance Services Benefits	Benefits				



**Grant Manager**

Grants Grant Templates Subrecipients Monitoring GSRP Rep

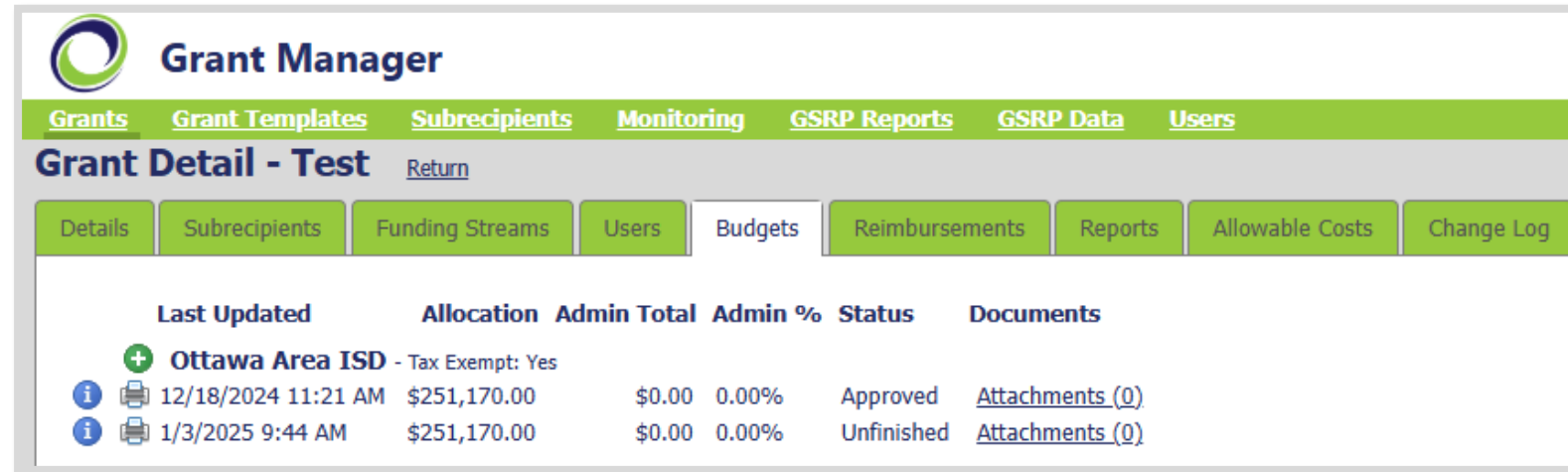
**Grant Detail - Test** [Return](#)

Details Subrecipients Funding Streams Users Budgets Reim

[Edit](#)

Name Test  
 Grant Template GSRP Program FY 26  
 Fiscal Year 2025/26  
 Amount \$251,170.00  
 Number of Children  
 Budget Due Date  
 Allow Budget Amendments Yes  
 Status In Process  
 Reimbursement Months  
 • October 2025  
 • November 2025  
 • December 2025  
 State Reimbursement %  
 Emails Disabled No  
 Suspend Cannot Vary Budget by 10% Rule No  
 Reimbursement Cutoff Day of Month  
 Allow Cents on Budget No  
 Length Limit on Details in Budgets  
 Certifier (none)

We amend, typically only once per grant period, more amendments the higher risk of audit. Simply select “Allow Budget Amendments” and the system allows subrecipients to add a new budget by carrying over current for modifications. The original approved is not changed.



**Grant Manager**

Grants Grant Templates Subrecipients Monitoring GSRP Reports GSRP Data Users

**Grant Detail - Test** [Return](#)

Details Subrecipients Funding Streams Users Budgets Reimbursements Reports Allowable Costs Change Log

Last Updated	Allocation	Admin Total	Admin %	Status	Documents
+ Ottawa Area ISD - Tax Exempt: Yes					
12/18/2024 11:21 AM	\$251,170.00	\$0.00	0.00%	Approved	<a href="#">Attachments (0)</a>
1/3/2025 9:44 AM	\$251,170.00	\$0.00	0.00%	Unfinished	<a href="#">Attachments (0)</a>

**Subrecipient's submit based on MOU's/Contracts set and scheduled under Details tab. Fiscal Agent preferences get email notification upon submission.**

**Grant Manager**

Grant Manager										
Edit Reimbursement Request for Ottawa Area ISD										
Expenses Through: 11/30/2024 Status: Unfinished Final Request <input type="checkbox"/>										
Code	Description	Type	Budget	Previously Reimbursed	YTD Amount	Grant Amount	Match Amount	Current Reimbursement	Budget Remaining	
120										
122	Teacher - ECSEP salaries 1240 Sally Smith ECSE Teacher	Salary	\$800.00	\$0.00	\$400.00	400.00 100.00%		\$400.00	\$400.00	
122	Teacher - benefits	Benefits	\$200.00	\$0.00	\$100.00	100.00 100.00%		\$100.00	\$100.00	

11-1-122-1240-191-8055-02473-510000		SAL-SPEC ED TEACH-IDEA PS-ECC				
0.00	23,254.00	23,254.00	8,782.15	0.00	14,471.85	37.8%
2025/02/000331	08/23/2024 PRJ	872.90	REF 082324 WARRANT=082324	RUN=1	BIWEEKLY	
2025/03/000028	09/06/2024 PRJ	872.90	REF 090624 WARRANT=090624	RUN=1	BIWEEKLY	
2025/03/000258	09/20/2024 PRJ	926.05	REF 092024 WARRANT=092024	RUN=1	BIWEEKLY	
2025/04/000002	10/04/2024 PRJ	872.90	REF 100424 WARRANT=100424	RUN=1	BIWEEKLY	

Proper Reporting? GL or Payroll Reports  
Right Function, Object and Grant Code?  
PARS or Semi Annual Certifications  
Required?  
Within the Grant Period in the GL.  
Allowable Costs and Staff.  
Received in a timely manner.

Code	Description	Type	Budget	Previously Reimbursed	YTD Amount	Current Reimbursement	Budget Remaining	
120								12.31.24
122	Teacher - ECSEP salaries 1240	Salary	\$23,254.00		\$8,782.15	\$8,782.15	\$14,471.85	rec'd 1.29.25
122	Teacher - benefits	Benefits	\$18,231.00		\$6,780.41	\$6,780.41	\$11,450.59	805 Preschool
122	Purchased Services - Teacher	Purchased Service			\$0.00		\$0.00	S Murphy cert
215								
215	Speech Purchased Service	Purchased Service			\$0.00		\$0.00	
370								
371	Speech 1280, OT 1480, PT 1470 services provided to non-public	Salary	\$3,299.00		\$1,493.40	\$1,493.40	\$1,805.60	S Courson PARS
371	Speech, OT, PT services provided to non-public schools - benefits	Benefits	\$2,529.00		\$1,129.21	\$1,129.21	\$1,399.79	
371	Speech, OT, PT services provided to non-public schools - contr	Purchased Service			\$0.00		\$0.00	
<b>Budget</b>				<b>Previously Reimbursed</b>	<b>Current Reimbursement</b>	<b>Total YTD Reimbursement</b>	<b>Remaining</b>	
\$47,313.00				\$18,185.17	\$18,185.17	\$29,127.83		



Grant Manager

### Budget Summary - GSRP Transportation FY 25 #340 2024

Group Code	Code	Name	Amount Total	FTE Total			
270	271	Daily Transportation - Driver salaries - if not 100%GSRP must prorate	\$202,169.00	8.63			
	271	Daily Transportation - Driver benefits	\$94,213.00				
			<b>\$296,382.00</b>	<b>8.63</b>			
270	271	Bus Aides - Salaries - if not 100%GSRP must prorate	\$117,193.00	6.98			
	271	Bus Aides - Benefits	\$64,227.00				
			<b>\$181,420.00</b>	<b>6.98</b>			
270	271	Transportation Services and Contracts	\$6,720.00				
270	271	Bus/Van Rental					
270	271	Bus Supplies	\$47,544.00				
270	271	Capital Outlay	\$25,813.00				
270	271	Bus Maintenance	\$7,865.00				
270	271	Bus Insurance	\$5,361.00				
Group Total:			\$571,105.00	15.61			
Grand Total:			\$571,105.00	15.61			
Allocation	Total Budgeted	ISD Budgeted	Remaining	FTE Total	Admin Total	Admin %	
\$571,105.00	\$571,105.00	\$0.00	\$0.00	15.61	\$0.00	0.00%	

### NexSys Budget Summary

GSRP Transportation FY 25 #340

Code	Salary 1000	Benefits 2000	Purchased Service 3000,4000	Supplies & Materials 5000	Capital Outlay 6000	Total
411	\$260,202.00	\$150,216.00	\$3,074.00	\$39,800.00	\$25,813.00	\$479,105.00
441	\$20,056.00	\$1,244.00	\$3,700.00	\$2,000.00		\$27,000.00
445	\$39,104.00	\$6,980.00	\$13,172.00	\$5,744.00		\$65,000.00
<b>Total</b>	<b>\$319,362.00</b>	<b>\$158,440.00</b>	<b>\$19,946.00</b>	<b>\$47,544.00</b>	<b>\$25,813.00</b>	<b>\$571,105.00</b>

### NexSys Reimbursement Summary

GSRP Transportation FY 25 #340

Code	Salary 1000	Benefits 2000	Purchased Service 3000,4000	Supplies & Materials 5000	Total
441	\$4,675.20	\$357.81		\$1,075.07	\$6,108.08
445	\$3,125.88	\$273.19	\$1,377.16	\$375.37	\$5,151.60
<b>Total</b>	<b>\$7,801.08</b>	<b>\$631.00</b>	<b>\$1,377.16</b>	<b>\$1,450.44</b>	<b>\$11,259.68</b>

## Place to Share Documents and URL's

- ▶ Award Letters, Allowable Costs, Forms, 1022 and Assurances

The screenshot displays the 'Grant Manager' web application interface. At the top, there is a navigation menu with tabs for 'Grants', 'Grant Templates', 'Subrecipients', 'Monitoring', 'GSRP Reports', 'GSRP Data', and 'Users'. Below this, the main heading is 'Grant Detail - IDEA Preschool FY 25 #805' with a 'Return' link. A secondary navigation bar contains buttons for 'Details', 'Subrecipients', 'Funding Streams', 'Users', 'Budgets', 'Reimbursements', 'Reports', 'Allowable Costs', and 'Change Log'. The 'Allowable Costs' button is highlighted. The main content area is divided into two sections: 'Documents' and 'URLs'. The 'Documents' section includes an 'Add' link and a list of nine files, each with an information icon and a filename. The 'URLs' section includes an 'Add' link and a single URL with an information icon.

**Grant Manager**

Grants Grant Templates Subrecipients Monitoring GSRP Reports GSRP Data Users

**Grant Detail - IDEA Preschool FY 25 #805** [Return](#)

Details Subrecipients Funding Streams Users Budgets Reimbursements Reports Allowable Costs Change Log

**Documents** [Add](#)

- [7.1 Due Preschool IDEA Email.pdf](#)
- [State Aid & IDEA Part B, Section 611 Allowable Costs.pdf](#)
- [Special Education Preschool Certifications & Assurances 24.25.docx](#)
- [IDEA Preschool Award Letter 8.12.24.pdf](#)
- [IDEA Preschool GrantAwardNotificationV2.pdf](#)
- [Proportionate Share Allowable Costs.pdf](#)
- [100% Semi-Annual Certifications Sample.docx](#)
- [Sample Log Prop Share.pdf](#)
- [Proportionate Share PARS.xlsx](#)

**URLs** [Add](#)

- <https://www.michigan.gov/-/media/Project/Websites/mde/OFM/State-Aid/Bulletin-1022/appendix.pdf?rev=f880ab5b00b44445b3e314032b3c1749>

## Know your Policy

- ▶ Monthly, Quarterly.....All Expenses Reviewed
- ▶ All Expenses Paid- transfers, accruals, procurements
- ▶ Do you have separation of duties, who processes, who approves?

“Important to prevent any single person from having complete control over transactions and minimizing risk of fraud, errors and misuse.”

## ► What do we know?

Grants continue to be awarded. What process can we implement to help monitor and report? What systems are available to us?

- Teamwork and Communications Key
- Don't Struggle, Reach Out
- Networking, MSBO, SBO, Grantor are great resources!



- ▶ Read the important information and assurances if available.
- ▶ Contracts and Applications often detail reporting
- ▶ Are you required to have PARS or Certifications?
- ▶ Make sure you have a calendar with all reporting deadlines
- ▶ Be prepared to work with your team to meet reporting requirements
- ▶ Many grants provide webinars or recorded guidance





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# Best Practices to Ease End of Year

- ▶ Be sure your federal policy and procedures are updated.
- ▶ Becoming familiar with the Michigan School District Audit guide.
- ▶ Monitor the Alerts that MDE puts out.
- ▶ Reconciling PARS reports to the general ledger.
- ▶ Verifying expenses agrees to the revenue as well as the grant award amount.

- ▶ **Start Early** , key to making grant process and end of year easier!
- ▶ **Any final amendments for you or subrecipients?**
- ▶ **Subrecipient Transfers completed**
- ▶ **All Award Letters available (Grant Award Notice-GAN)**
- ▶ **Certifications or PARS on file, dates and allocations correct?**
- ▶ **Applications and budgets available**
- ▶ **Contracts or MOU's signed, dated and available**





## Contacts

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