

Federal Grants Management Test

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GCEL Conference





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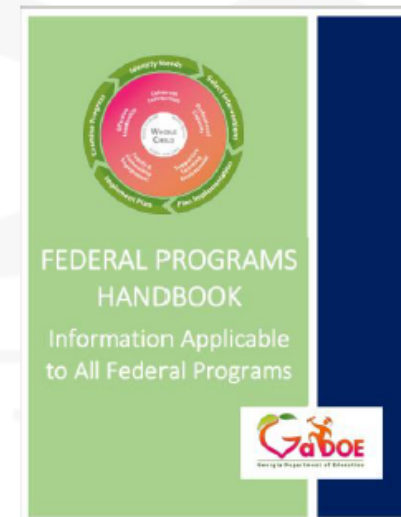
Georgia's Systems of Continuous Improvement



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GaDOE has adopted the Georgia Systems of Continuous Improvement as a methodology for supporting districts and schools. This methodology focuses on improving districts/schools' systems.

GaDOE has worked diligently over the past year to publish an Overarching Federal Programs Handbook to support districts in their use of Federal funds to support continuous improvement.



Fiscal Management of Federal Program Pre-Requisites



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- Maintenance of Effort (Title Programs & IDEA)
- Comparability
- Resource Allocation Methodology/Plan (RAMP)
- Uniform Grant Guidance
 - Required policies and procedures
 - Internal Controls
 - Inventory Controls
 - Allowability
 - Cash Management
 - Drawdowns
 - Time and Effort

Documentation for Supplement Not Supplant: Title I, Part A only



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- To ensure that federal funds have the opportunity to make a difference, a Title I, Part A program relies on the equitable distribution of non-federal funds.
- Equitable distribution of non-federal funds requires that:

A Title I program school shall use Title I funds only to supplement the amount of funds that would, in the absence of Title I funds, be available from non-federal sources for the school, including funds needed to provide services that are required by law for children with disabilities and English Learners.

****Note:** Supplement in a Title I, Part A program is no longer determined at the **expenditure** level. It is determined at the LEA level and looks to ensure non-federal funds are distributed to all schools across the LEA in **equitable** ways. (i.e. RAM/P)

Required Written Procedures

1. Written Allowability Procedures
2. Segregation of Duties
3. Written Procurement Procedures
4. Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients
5. Written Conflict of Interest Policy
6. Written Personal Compensation
7. Written Stipend Policy
8. Written Travel Policy

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- A. A school district is subject to:
- A. 2 C.F.R. Part 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)
 - B. EDGAR
 - C. Elementary and Secondary Education Act of 1965 (ESEA)
 - D. All of the above

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1. Time and effort policies and procedures must:
 - A. Be in writing
 - B. Be supported by policies only
 - C. Include Personnel Activity Report (PAR) and semi-annual certification examples
 - D. A & C only



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Time and Effort: Standards for Documentation of Personnel Expenses §200.430

If records meet the standards: the non-federal entity ***will NOT be required to provide additional support or documentation for the work performed*** § 200.430(i)(2)

BUT, if “records” of grantee do not meet new standards, the Department may require PARs §200.430(i)(8)

PARs are not defined!!

Time and Effort



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1. Upon Legal Consultation, in 2017-2018 GaDOE is allowing increased flexibility with time and effort
2. Type 1: Period Certification
 - a. Single Cost Objective
 - b. May be completed twice a year OR once a year as detailed in your district's written procedures
 - c. Supporting documentation is still required
 - d. Signed after the fact by employee or supervisor with knowledge of the work performed
 - e. May be completed by for an individual or group (both forms available on the GaDOE Website)
3. Type 2: Personnel Activity Report (PAR) also known as time logs
 - a. Multiple Cost Objectives
 - b. Can be submitted to supervisor quarterly or monthly as detailed in your district's written procedures
4. Flexibility for time and effort must be addressed in the district's internal controls

Updated 8.25.17

Time & Effort: Standards for Documentation of Personnel Expenses §200.430



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Charges for salaries must be based on records that accurately reflect the work performed

- Must be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and properly allocated
- Be incorporated into official records
- Reasonably reflect total activity for which employee is compensated - not to exceed 100-percent
- Encompass all activities (federal and non-federal)
- Comply with established accounting policies and practices
- Support distribution among specific activities or cost objectives

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2. The Office of Management and Budget (OMB) released a memo in June 2018 announcing that:
 - A. The micropurchase threshold was lowered to \$1,000.
 - B. The micropurchase threshold was lowered to \$5,000.
 - C. The micropurchase threshold was raised to \$10,000.
 - D. The micropurchase threshold was eliminated, along with all other procurement requirements.

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3. If there is a conflict of interest with a vendor, you are prohibited from contracting with that vendor.
 - A. Absolutely!
 - B. Maybe
 - C. Go ahead, jail isn't so bad!

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4. A cost is reasonable if:
 - A. It is on sale
 - B. It does not cause the grantee to exceed its total award
 - C. It follows the procurement rules set by LEA

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5. Direct charging an grant accountant would be unallowable if the accounting costs are generally classified as indirect costs.
- A. True
 - B. False

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6. Personally identifiable information includes:
 - A. Birth dates, social security numbers, and addresses, only
 - B. Birth dates, social security numbers, addresses, and phone numbers, only
 - C. Any information that can be used to directly distinguish an individual's identity.
 - D. Any information that can be used to directly distinguish an individual's identity either directly or indirectly through linkages with other information.

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8. You receive a fruit basket from a contractor for the holidays. You may accept it provided:
 - A. You have already awarded the contract.
 - B. Your non-federal entity's conflict of interest policy allows for unsolicited gifts of nominal value, and the fruit basket falls under the established threshold.
 - C. The value of the fruit basket is less than 10% of the value of the contractor's services.
 - D. None of the above. You must destroy the fruit basket immediately.

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9. An LEA purchases a computer lab with Title I funds that meet the threshold for equipment under the State rules. Occasionally, students in the 21st CCLC after school program use the computer lab as well. This is permissible as long as:
 - A. The shared use is minimal and it does not interfere with the Title I students' ability to use the computer lab
 - B. The activities of the 21st CCLC students are allowable under Title I
 - C. Such use is not permissible
 - D. Other programs are permitted to use the computers as well.

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10. You are attending the most amazing grants conference in Washington, D.C. You book the trip on July 7th. It is charged to your account on July 12th. The conference starts on November 2nd, so you are flying there on November 1st. The airplane ticket obligates in the Federal grant award:
- A. July 7th
 - B. July 12th
 - C. November 1st
 - D. November 2nd

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11. A nonfederal entity may keep records in the “cloud” provided:
- A. They are subject to periodic quality control reviews
 - B. They remain readable
 - C. They provide reasonable safeguards against alteration
 - D. All of the above
 - E. None of the above. A nonfederal entity may never store records in the “cloud.”

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12. A cost or price analysis must be performed in connection with every purchase.
- A. True
 - B. False

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13. You entered into a contract with Science Today, LLC three months ago and found out on the news that the vendor was debarred yesterday for EPA violations to the wetlands. What must you do re: your contract?
- A. Terminate the contract immediately
 - B. Continue with the contract, their services are great
 - C. Terminate it and enter into a new agreement as long as the vendor has a plan to get off the debarred list
 - D. Write a nasty yelp review . . . Destroying the environment! Horrible!
 - E. A or B

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14. Pre-award costs are allowable to the extent they would have been allowable if incurred after the effective date and:
- A. There is a public emergency that will not permit delay
 - B. Only with written approval from the federal award agency
 - C. Nothing is required
 - D. Do not exceed \$5,000

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15. Procurement by sole sourcing is allowable when:
- A. The prospective vendor gives you a sole source letter
 - B. Anytime
 - C. There is a hurricane
 - D. It is in your application
 - E. All of the above

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16. Which of the following statements about contractors and subrecipients is true?

- A. Subrecipients and contractors are responsible for adherence to federal requirements.
- B. Neither subrecipients nor contractors are responsible for adherence to federal requirements.
- C. Subrecipients are not responsible to federal requirements, though similar requirements may apply for other reasons. Contractors are responsible for adherence to federal requirements.
- D. Subrecipients are responsible to federal requirements. Contractors are not responsible for adherence to federal requirements though similar requirements may apply for other reasons.

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17. A non-federal entity has a credit card with a cash back reward system. Which of the following statements is true about cash back rewards?
- A. The entity must remit any cash back monies in excess of \$500 to HHS
 - B. The entity must use cash back reward monies strictly for administrative costs
 - C. The entity must credit all cash back reward monies back to the federal award
 - D. The use of such credit cards is prohibited

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18. An LEA no longer needs a piece of equipment purchased for an IDEA program. Which of the following may the equipment be used with?
- A. Other programs supported by U.S. Department of Education funds
 - B. A program supported by the U.S. Department of Labor, if other programs supported with funds from the U.S. Department of Education also do not need the equipment
 - C. Both A and B
 - D. Neither, the equipment needs to be disposed of

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20. A contract is finalized on April 11th for after school tutoring. The contractor starts working on April 30th. The contractor is paid when his work is completed on May 25th. When does the contractor's services obligate to the federal award?
- A. April 11th
 - B. April 30th
 - C. May 25th
 - D. Timing is dependent on state law
 - E. None of the above

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21. A Regardless of cost, the grantee must maintain effective control and “safeguard all _____ and assure that they are solely for authorized purposes.”
- A. Equipment
 - B. Computing devices
 - C. Assets
 - D. Supplies

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22. While at Max Office Supplies, you spend \$100 to purchase a printer to be delivered for your 21st CCLC program. Because the supplies were delivered 3 days late, Max Office Supplies gives you a \$20 refund. The federal grant can be charged:
- A. \$100
 - B. \$80
 - C. \$20
 - D. Under EDGAR, printers are not an allowable cost

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23. Travel paid with federal funds must be charged on a per diem basis.
- A. True
 - B. False

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24. All contract solicitations must:

- A. Include the brand name you want
- B. Be specific enough for the vendor to know what the work is, timeline, etc.
- C. Award points, including points for being a local business
- D. Be distributed only to vendors that you've worked successfully with
- E. All but "D"

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25. Which of the following would be an allowable travel cost (if not further restricted in your state/district)?
- A. Valet parking
 - B. Flight seat upgrade (6 more inches of legroom!)
 - C. Arnold Palmer drink at lunch
 - D. None are allowable travel costs

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26. If the federal regulations define equipment as a per-unit acquisition cost of \$5,000 or more, and your state sets the dollar threshold for equipment at \$500, you still must follow the federal dollar threshold of \$5,000.
- A. True
 - B. False

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27. Budget estimates alone are appropriate support for salary charges to a Federal award as long as you follow the budget and do not require an amendment
- A. True
 - B. False

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28. To meet equipment management requirements, a non-federal entity must:
- A. Take a inventory every six months.
 - B. Maintain property records including photographs of all items
 - C. Investigate all accidents of loss, damage, or theft
 - D. All of the above

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29. Interest earned on cash advances:

- A. Must always be remitted to HHS, no matter the amount
- B. Must be remitted to HHS when the amount exceeds \$500
- C. Must be remitted to ED when the amount exceeds \$500
- D. No earned interest must be remitted to HHS or ED. All interest may be kept by the grantee or subgrantee

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30. Recipients that expend over \$750,000 in total federal funds in a year must arrange for an annual single audit of those funds. The cost of the single audit can be charged to your largest grant award.
- A. True, the de minimus rule specifically allows this
 - B. False

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31. The same rules apply for district and state-administered grants since they both come initially from the U.S. Department of Education 2 C.F.R. Part 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)
- A. True
 - B. False

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33. LEAs must implement financial management systems that:
- A. Routinely reconciles actual expenditures to budgeted amounts
 - B. Is capable of producing accurate, current and reliable financial reports
 - C. Includes detailed accounting records that show the source and application of federal funds
 - D. All of the above

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34. A grantee/subgrantee must obligate all federal funds
- A. Within the statute of limitations
 - B. By the end of the period of availability
 - C. As soon as possible
 - D. None of the above

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35. All obligations must be liquidated within 90 days after the end of the grant award funding period
- A. True
 - B. False

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37. Contracts supported with federal funds must be in writing.

- A. True
- B. False

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38. If a local district's policy is more restrictive than the federal regulation, an LEA is in compliance as long as it follows the federal regulation
- A. True
 - B. False

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39. If there are funds remaining at the end of the project period, they may be used to purchase goods or services to be used in the future
- A. True
 - B. False

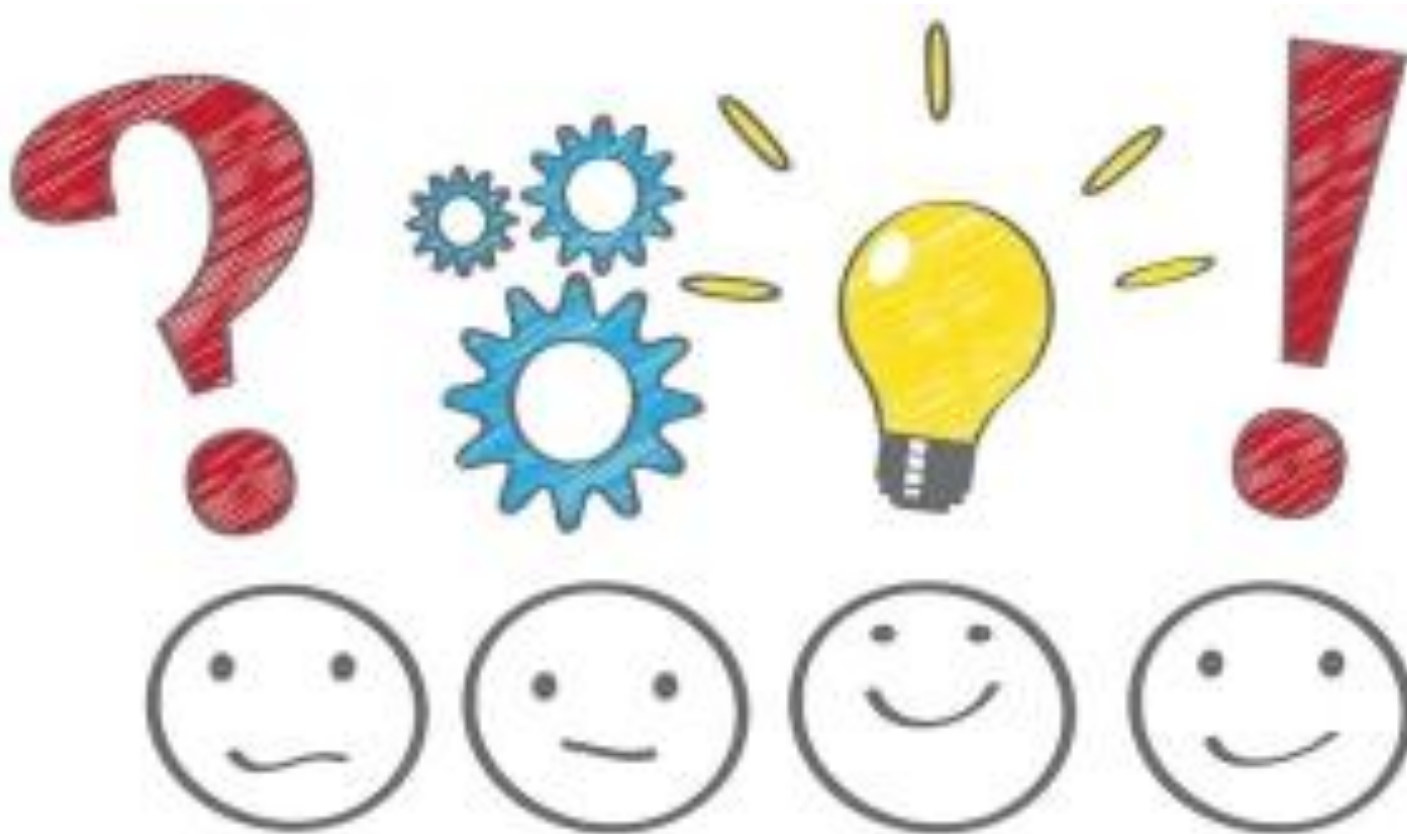
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40. Generally, overhead costs such as utilities, space and electricity may be allocated to grants as direct costs if there is some benefit to the federal program.
- A. True
 - B. False

Questions



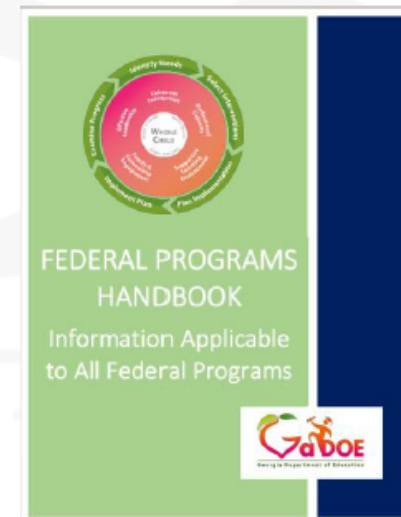
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