Grant Reporting A-Z
Thursday, April 25th, 2024

ANNUAL 2024 CONFERENCE

INVEST IN **YOURSELF** IGNITE **OTHERS**

Introductions

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Agenda

- Successful reporting starts before the application
  - Before Applying
  - Grant Writing Guidance
  - Proportionate Share Guidance
  - Application Submission
  - Best Practices - Reporting Help

- Preparing Grant Reports
  - Preparing reports in IWAS
  - Common findings

- GATA and CYEFR Preparation

- Data Collection Form

Before Applying

- Illinois Grant Accountability and Transparency Act Grantee Portal (GATA Portal)
  - grants.Illinois.gov/portal
  - Internal Controls Questionnaire
  - Must be done annually prior to applying for grants

Fiscal and Administrative Internal Controls Questionnaire (ICQ)

ICQ	State FY	Date Started	Date Submitted	Date Accepted
View	2024	04-11-2023	04-11-2023	04-11-2023
View	2023	04-26-2022	04-26-2022	04-26-2022
View	2022	04-03-2021	05-04-2021	05-04-2021

Section	Questions	Answered
02 - Quality of Management System	8	8
03 - Financial and Programmatic Reporting	6	6
04 - Ability to Effectively Implement Requirements	26	26
05 - Audit	4	4
All Sections	**44**	**44**

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Before Applying

- ISBE Web Application Security (IWAS)
  - Organizational Risk Assessment
    - Quality of systems and ability to meet mgmt. standards
      - Written policies/procedures regarding various topics
    - History of Performance
      - Issues/Changes in last two fiscal years
    - Reports and Findings from Single Audits
      - Findings in last two fiscal years
    - Ability to implement award requirements

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Before Applying

- Meet with those involved with your grants
    - Grant Writer/Administrator, Directors, Administrative Assistants, etc.
    - Discuss coding of expenditures
    - Discuss common grant rejection items

Before Applying

- ISBE Web Application Security (IWAS)
  - Consolidated District Plan
    - Requires input from a number of District individuals
    - Must include the date the CDP was approved by the Board

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Before Applying

- Common Grant Rejection Items

  - Capital Asset Threshold Disclosure

    - Individual items over $5000 are Capital Outlay to ISBE and should be coded to Object 500 unless the District states their threshold

    - Districts with a capital asset threshold over $500 can use Object 700 when applying for the grant

  - Specific percentages used for benefits

Grant Writing Guidance

- Allowable expenditures:
  - Staff Salaries
  - Staff Benefits
  - Health Insurance, Life Insurance, Dental Insurance, Vision Insurance
  - Employer Cost of TRS / THIS / MED - Certified Staff
  - TRS Federal Funds Required on Certified Salaries Paid from Federal Grants - 10.6% for 23-24
  - Employer Cost of IMRF / FICA / MED - Noncertified Staff

Grant Writing Guidance

- Percent of benefits allowable must be equal to percent of staff salary
- Acceptable to expend salaries with no benefits (excl Fed Funds TRS), but it is not acceptable to expend benefits without a salary
- Supplies & equipment & travel expenses for personnel
- Professional development, in-service & presenter fees (function 2210)

Proportionate Share

- Expenditures for supplies, materials, equipment, and professional development must be attached to services for students with ISPs
- Function code 3700 unless services are purchased from another district/cooperative (function code 4000)
- If no eligible students require services, the unexpended funds must be tracked
- Districts or cooperatives should never make payments directly to a private/parochial school or to a homeschool parent

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Application Submission

- For recurring items, grant expenses begin on the date of submission

- Example

  - Title I pays for graphing calculators annually

  - Title I grant application is dated 7/1/2024 and approved on 11/15/24

  - Calculators are purchased in mid-July 2024 and are an FY24 expenditure on both the cash and accrual basis of accounting

  - Yes, you can claim the software

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Account Structure

- Set up your accounts for easy reporting

  - Include building location, grant number, a way to separate grant years

- Use your account code structure to help comply with reporting requirements

  - Especially important for Title I

- Set up Account Codes based on the grant application

- Check Position Control to be sure employees are coded correctly to the grant

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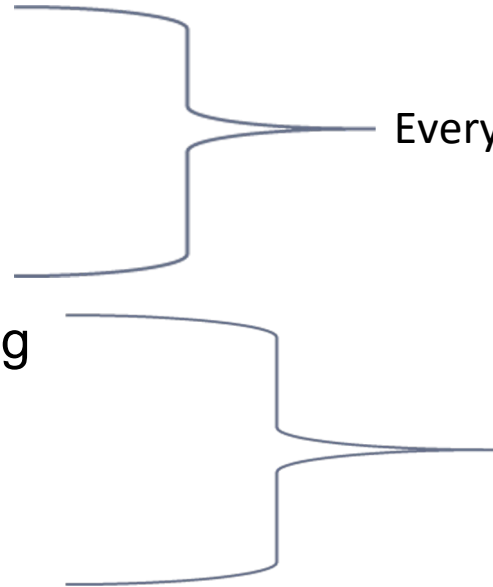
Account Structure

AA-BBBB-CCC-DD-EEEE-FF

A = Fund

B = Function

C = Object

Everyone should have these

D = Location/Building

E = Funding Source

F = Grant Year

Could be different based on your district

Using the Account Code Structure is a great way to create and sort reports to give to grant administrators AND be able to file your grant reports

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Tracking Expenses

- Create an excel sheet to track budget to actual, amendments, and remaining funds.

Function	Object	Account #	What	Budget Amount	Expended as of 9/30/21	Remaining $	Expended as of 12/31/21	Remaining $	Amendment 3 (3/22)	Expended as of 3/31/22	Remaining $
1000	100	10-1200-115-4620-EV	Portion of 2 Para salary						16,283.00	5,427.40	10,855.60
1000	200		Benefits						2,213.00	746.15	1,466.85
1000	400	10-1200-410-4620-EV	Wilson Just Words						732.00		732.00
2210	300	10-2210-312-4620-EV	PD	1,520.00		1,520.00		1,520.00	1,520.00		1,520.00
4000	300	10-4120-310-4620-01-EV	Payment to the Winnebago Special Education Cooperative portion of the speech therapist salary.	16,721.00		16,721.00	4264.95	12,456.05	17,059.00	7,558.88	9,500.12
4000	300	10-4210-310-4620-02-EV	Payment to the Winnebago Special Education Cooperative portion of the school psychologist.	7,679.00		7,679.00	1081.75	6,597.25	-		-
				25,920.00	-	25,920.00	5,346.70	20,573.30	37,807.00	13,732.43	24,074.57

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Understanding Dates

- Understand when your grant ends
    - 6/30 FY vs 8/31 or 9/30 end dates
    - Make sure orders (POs) are placed in time for either the item to be received or the item received and the bill paid to be claimed on the grant
    - Cash or Accrual basis matters
    - Budget year that grant expenses are in. (this has been a major deal for some with the ESSER grants)

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Report Due Dates

- When are my expenditure reports due?
  - Expenditure reports must be completed at least quarterly. If revenue is needed more often you may complete a report more often. Ex. monthly
  - Quarterly reports are due 20 days following the end of the quarter. (10/20, 1/20, 4/20, 7/20)
  - *One of the most common audit findings is late expenditure reports*
- Completion reports due 20 days after grant close (7/20, 9/20)
  - Expenditures and Obligations

Report Due Dates

- Final Reports are due 2.5 months after grant close (9/15, 11/15)

  - Expenditures only – everything must be paid

  - If your grant is approved after the start of the grant year (ex. Approved on 8/15 with a grant start date of 7/1) will trigger an expenditure report to be done. Check FRIS often.

  - Don't let your grant become frozen for lack of timely reporting

Meetings

- Have regular meetings with those involved with your grants.
    - This might include Grant Writer, Grant Administrator, Principals, Business Office
    - Quarterly meetings are very beneficial
    - Having a meeting before the grant is submitted can prevent future issues with items such as coding of expenses.
    - Meeting can help with completing the GATA report.
    - Discuss what has been spent, future spending, and the need for amendments to the grant.

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Common Findings

- Reports not filed on time
- Missing/Lack of Documentation
- No TRS federal funds on State grants
- Inaccurate reports
  - Not reconciled to general ledger
- Missing report approvals
  - IWAS reports are approved at multiple levels, print report on which level you have submitted the report to as evidence

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Common Findings

- Fixed Asset Tracking (common ISBE audit finding)
  - Policy on proper training on handling, storing, and disposal of assets for safeguarding against misuse
  - Tracking sheet of inventory that includes:
    - Serial number
    - Location
    - Asset tag number
    - Description
    - Cost
    - Funding Source
    - Percentage funded by each source
    - Acquisition Date
    - Disposal Date

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Other Reporting Requirements

Illinois Grant and Transparency Act (GATA)

- The purpose of GATA is to increase accountability and transparency in the use of grant funds while reducing the administrative burden on both state agencies and grantees.

- Great resources on ISBE Website

  - GATA (Grant Accountability and Transparency Act)

Illinois Grant and Transparency Act (GATA)

- GATA Reporting - 5 Steps
    1. Audit Certification Form
    2. Consolidated Year End Financial Report (CYEFR) - As we will cover later on
    3. Submission of Audit Report
    4. Data Collection Form
    5. Management Decision Letter (This is provided by GATA)

- Due date for Steps 2-4 - earlier of nine months after fiscal year end OR 30 days after the audit has been accepted by the Federal Audit Clearinghouse (FAC)

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Consolidated Year End Financial Report (CYEFR)

- The CYEFR is based upon the District's internal records and should be prepared on the same basis of accounting as the Schedule of Expenditure of Federal Awards (SEFA) or the Financial Statements if the grantee does not receive a Single Audit.

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Consolidated Year End Financial Report (CYEFR)

- Key Data Checks

  - Total CYEFR Expenditures should agree to total expenditures reported on the financial statements (this will likely be going away going forward)

  - Total federal expenditures should agree to the total federal expenditures reported on the SEFA (if applicable)

- Requires an in-relation to opinion issued as a separate report or encompassed within the audit report.

Consolidated Year End Financial Report (CYEFR)

- How do I know what to include on my CYEFR?

- ISBE Website
  - https://www.isbe.net/Pages/State-and-Federal-Grants.aspx

- ISBE Provides a crosswalk of the program CSFA, CFDA, and FRIS codes

- Expenditures per FRIS Inquiry

- Any non-ISBE grants?
  - Review grant agreements

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Consolidated Year End Financial Report (CYEFR)

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Preparing the District CYEFR

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

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Agency	State Board Of Education (586)
Program	Driver Education (586-10-0546)
Program Limitations	○ Yes ● No
	Identify Limitations (required if Yes)
Mandatory Match %	○ Yes ● No Rate (required if Yes):
Indirect Cost Rate	0.00 %
Indirect Cost Rate Base	

Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	0.00	0.00	0.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00

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- Update relevant information for each grant
  - Program Limitations
  - Mandatory Match
  - Indirect Cost Rate

- "Local Match" can report expenditures of local funds for purposes of specific grant program, even if mandatory match is not required

- State vs. Federal
  - 3000 FRIS = State
  - 4000 FRIS = Federal

Source: https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf

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Preparing the District CYEFR

Illinois Grant Accountability and Transparency Act
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Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	0.00	0.00	0.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	**0.00**	**0.00**	**0.00**	**0.00**
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	**0.00**	**0.00**	**0.00**	**0.00**

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- Grant Projects during current fiscal Year
  - FY24 projects on FY24 CYEFR
  - Include all expenditures from project year 24 that occurred between 7/1/23-6/30/24

- Grant Projects during previous fiscal years
  - Include all expenditures from previous fiscal year grant projects that occured in current fiscal year (7/1/23-6/30/24)

Source: https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf

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CYEFR – Upload to GATA

- Step 3 - Upload File Requirements
- Financial Statements
- Independent Auditor's Report
- CYEFR and In-Relation To Opinion
- Can be included within Financial Statements or issued as a separate report

Source: https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf

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CYEFR – Upload to GATA

- Audit firm receives once every 3 years
- Summary Schedule of Audit Findings
- Would either be included within your single audit report or GATA report
- Corrective Action Plan
- Management letters and any other communications from auditor

Source: https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf

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CYEFR – Common Issues

- Expenditures were reported in the wrong column (State vs. Federal)
  - FRIS Code 3000s are state. FRIS codes 4000s are federal
- A specific grant was left off or was included in error
  - Use the crosswalk table to determine if it should be included
  - Exempt grants are included with the 'All Other Costs Not Allocated' section

CYEFR – Common Issues

- Grant expenditures did not reconcile with agency records
  - ISBE reconciles to the FRIS expenditure reports
  - FRIS inquiry should be used as a tool but should not be treated as replacement for District's records/GL
  - Small variances are expected and acceptable in some situations
- All other costs not allocated was not completed
  - This section must be completed so total CYEFR expenditures agree to total financial statement expenditures

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CYEFR – Common Issues

- Audit Package is missing CYEFR with in-relation to opinion
  - Most (but not all) audits required a CYEFR in-relation to opinion
- The Peer Review letter is missing or is outdated
  - All audits required a copy of the audit firm's peer review letter
  - The Peer Review letter is good for 3 years
- Corrective Action Plan is missing
  - The audit package will be returned for any audit findings that do not have an associated Corrective Action Plan
- Non-Cash Commodities
  - Non-cash commodities need to be included on the CYEFR as federal expenditures

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CYEFR – Due Dates

Superintendent's Checklist

- March/April: ICQ in GATA Portal
- March/April: Org Risk Assessment in IWAS
- July: Audit Certification in GATA Portal
- If Federal expenditures <$750k:
    - December: GATA audit requirements submitted in GATA Portal (CYEFR, Peer Review Letter)
    - December: Audit File Upload (includes AFR) & Data Collection Form in GATA Portal
- If Federal Expenditures >$750k
    - March: GATA audit requirements submitted in GATA Portal (CYEFR, Peer Review Letter)
    - March: Audit upload to Federal Audit Clearinghouse
- Ongoing: Active SAM registration at SAM.gov
- Ongoing: Periodic Performance Reports in IWAS

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Data Collection Form

- Last Step in Single Audit Process: Preparing and submitting Data Collection Form to the Federal Audit Clearinghouse
  - Due within earlier of 30-days after issuance of audit report or nine months after end of FYE
- Required Documents to Upload
- Financial Statements
- Opinion on Financial Statements
- SEFA
- Opinion on SEFA

Data Collection Form

- Uniform Guidance/Government Auditing Standards Report on Internal Control & Compliance
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior year Auditing Findings
- Corrective Action Plan
- Essentially, uploading your audit report and single audit report
  - All items should be encompassed in these two reports

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Data Collection Form

- The auditor will generally prepare and upload the required documents to the Federal Audit Clearinghouse
- Both Auditor and Auditee will need to sign and certify the uploaded forms
  - Double check that all the data entered is correct (EIN)
- Requires some coordination to ensure everything is uploaded
- New website effective October 1, 2023 (www.fac.gov)

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Schedule of Expenditures of Federal Awards (SEFA)

- Why do I have to complete a SEFA?
  - Determine if the District requires a Single Audit
    - Single Audit Required if >$750K expenditures
  - Determine the major program for single audit
  - Needs to be prepared to order for auditor to begin single audit

- Doesn't my auditor do this for me?
  - Preparation of SEFA is responsibility of the District
    - The Auditor may help prepare the SEFA as a non-attest service to the District
  - Auditor will issue an in-relation to opinion on SEFA

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SEFA – Q&A

- Q: How does the auditor determine which program will require a single audit?

- A: The auditor will use a risk-based approach based upon the following:
  - Type A programs - programs in excess of $750K
  - Any type A programs that are considered high risk must have a single audit
    - 84.425 Education Stabilization Fund considered high risk by granting agency
  - Type A programs must be audited once every 3 years
  - Auditor must also comply with the percentage of coverage rule
    - For low-risk auditees, must audit 20% of federal awards
    - For high-risk auditees, must audit 40% of federal awards

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SEFA – Q&A

- Q: My District reports on the cash basis of accounting - how does this change how I prepare the SEFA?

- A: Your SEFA will also be prepared on the cash basis of accounting, based upon the cash-basis expenditures of the District during the fiscal year

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SEFA- Common Mistakes

- Missing/unknown/incorrect Assistance Listing Number (ALN)

- Expenditures are incorrect
    - Remember expenditure based, not revenue

- Missing Grants

- Preparing the SEFA is a tedious process, however, there are a lot of resources available from ISBE, IASBO and peers

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Questions and Answers

We thank you for your time!

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Presenters

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