

Fiscal Bi-Monthly Call

Mary Voorhies and Betty Jo Schafer
November 14th, 2019



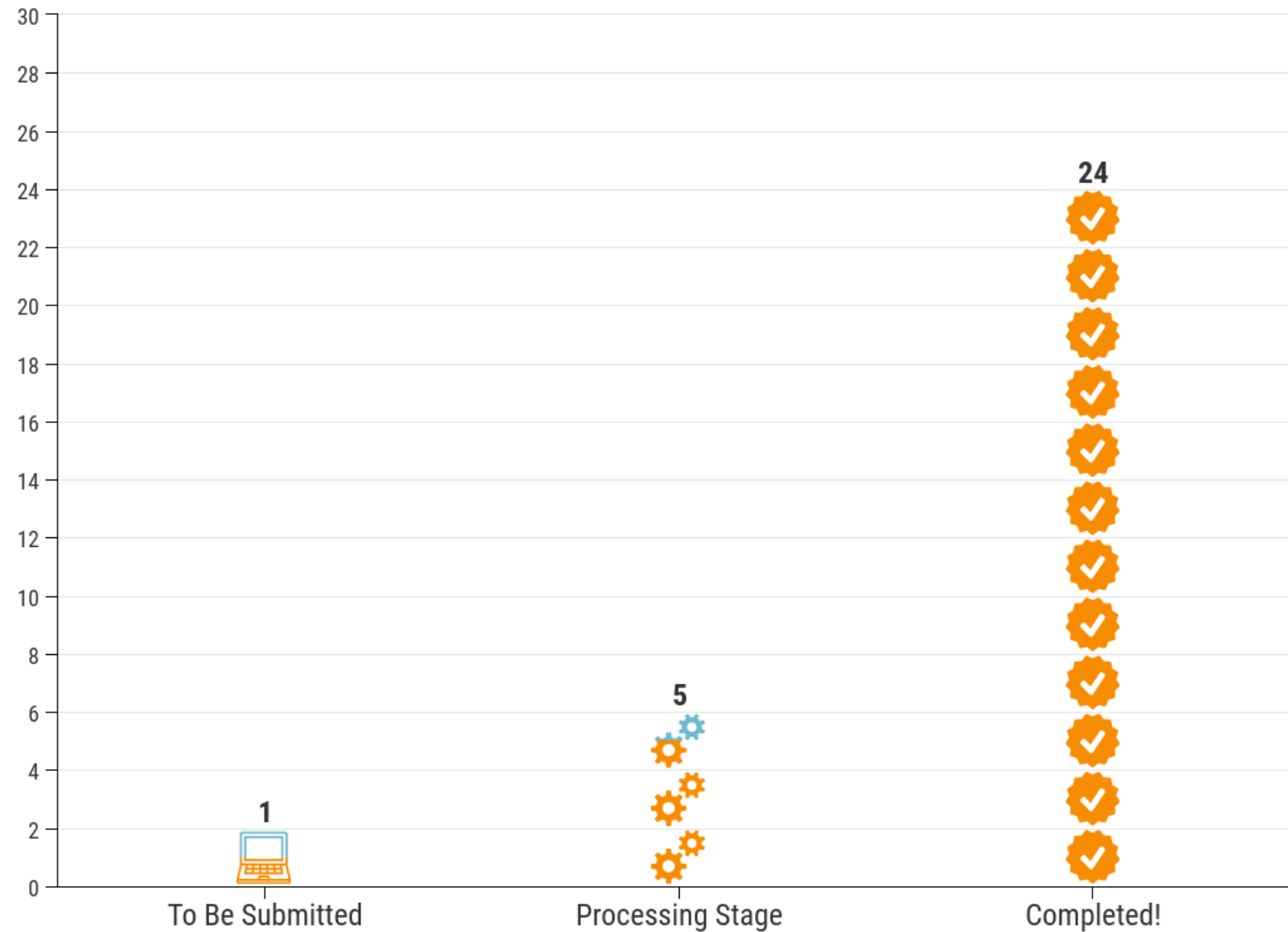
Agenda

- Final PER chart
- New On-site Monitoring
- Common Findings from 2018-19 Monitoring
- Budget Variance Policy Reminder
- Fixed Grants PER Reminder
- Upcoming Holiday Schedule



Final PER

2018-19 Final PER Progress as of 11/13/19



New On-Site Monitoring

- 2019-2020 On-Site Monitoring Revamp
- Reasons for new process:
 - OIG Audit Prep
 - Shift some pieces from PARA to on-site.



New On-Site Monitoring

Financial Management Systems

- Documents to submit:
 - Accounting/Financial Policies and Procedures
 - Accounting/Financial Policies should address the following topics:
 - Resolving audit findings
 - Approval and documentation of expenditures
 - Delegation of authority
 - Cash management/Check issuance
 - Bank reconciliation
 - Travel
 - Financial reporting
 - Payroll
 - Cost allocation
 - Match requirement
 - In-kind contribution
 - Program income
 - Property management
 - Self-monitoring of source documentations and financial records
 - Budget to actual comparisons
 - Chart of Accounts
 - Most recently reconciled bank statement for the operating account



New On-Site Monitoring

PER Preparation Procedures

- Documents to submit:
 - PER Preparation Procedure

Conflict of Interest Policy

- Documents to submit:
 - Conflict of Interest Policy

Procurement/Purchasing

- Documents to submit:
 - Procurement Policy

Whistleblower Policy

- Documents to submit:
 - Organizational Whistleblower Policy

Document Retention and Destruction Policy

- Documents to submit:
 - Document Retention and Destruction Policy

Fidelity Bond (if applicable)

- Documents to submit:
 - Full insurance policy

Program Income (if applicable)

- Documents to submit:
 - Accounts receivable balance by partner



New On-Site Monitoring

Sub-Awards (if applicable)

- Documents to submit:
 - Subaward agreements
 - Subaward monitoring policy and plan
 - Policies related to eligibility and selection of subawardees

Property Standards Equipment (if applicable, Fixed grants N/A)

- Documents to submit:
 - Inventory of equipment purchased with federal funds
 - Proof of Insurance for equipment

Living Allowance Distribution (if applicable, Cost Reimbursement grants N/A)

- Documents to submit:
 - Back up documentation for 2-5 members for the previous grant year. Grants Officer will provide guidance on submission requirements prior to the monitoring visit.

In-Kind Match (if applicable, Fixed grants N/A)

- No documents to submit



New On-Site Monitoring

- This list can be found on our Grantee Resource Page:
 - <http://onestarfoundation.org/americorpstexas/grantee-resources/fiscal-staff-interview-topics/>



Common Findings from 2018-19 Monitoring

- Inadequate PER Submission Procedures
- Inconsistencies between the Separation of Duties and Policies and Procedures
- Reporting expenses in incorrect budget categories
- Not seeking prior approval for new budget line items
- Not properly identifying all sources of Program Income
- Staff Timesheets- actual hours vs. budgeted hours



Budget Variance Policy

- Programs must submit a Budget Reallocation Request Form:
 - New expenses not in the original approved budget
 - Changes to staff positions, compensation and job titles
 - Significant changes to the budget and program design
 - Variances over 10% of the total approved budget

- Budget Variance Policy:
 - http://onestarfoundation.org/wp-content/uploads/2018/11/Budget-Variance_Policy-2018.pdf

- Budget Reallocation Request Form:
 - https://docs.google.com/forms/d/e/1FAIpQLScSoxPO36KhkVYj_Y3c96Wds4H7xk8Cx902Zyo7LbEmBtRggw/viewform

- Budget Reallocation Request Form Sample:
 - <http://onestarfoundation.org/wp-content/uploads/2014/10/BLAR-sample.pdf>



Fixed Grant PER Reminder- 2019-20 Grant Year

- Commission 2% will be withheld from Fixed Grants starting 2019-20 grant year

Under "Calculation" you will enter the calculation for your grant request.

Total # of MSYs _____ x MSY amount _____ = Total Grant Request \$ _____

OneStar will retain 2% of what is expended for administrative costs. Please use the calculation below to determine the administrative costs:

Total Grant Request _____ x .98 = Member Support Costs \$ _____

Total Grant Request _____ x .02 = Commission Share \$ _____

Type the total amount requested in the "Total Amount" and "CNCS share" columns. Leave the "Grantee Share" blank. See example below (applies to a stipended fixed amount grant):

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share	edit	del
Program Grant Request	47.5 MSY x \$9,500/MSY (Member Support Costs: \$451,250 x .98 = \$442,225; Commission Share: \$451,250 x .02 = \$9,025)	\$451,250	\$451,250	\$0	view	
Subtotal		\$451,250	\$451,250	\$0		



Fixed Amount PER Reminder

- 98% in the member support line, OnCorps calculates the Commission 2%
- OnCorps Instructions for Fixed Grants
 - <http://onestarfoundation.org/wp-content/uploads/2014/10/2019-20-Fixed-PER-Submission-Quick-Guide.pdf>
- **Example:** Reimbursement is calculated at \$10,000 for the month. Enter \$9,800 in the member support costs line. OnCorps will calculate the 2% (should be \$200).
- ***IMPORTANT: We don't want programs to over draw for the year.***



Program Name: xii-Test Fixed Program
 Legal Applicant: xii-Test Fixed Program
 Program Type: Fixed Amount Grant (0% match)
 Program Year: 2019-2020
 Budget Period: September 2019 Expense Report
 Yellow Background = Over Budget by less than 10%

Prime Grant Number: HFXHT001
 Fund Code: 38
 Program Code: 002
 Zero Contingency Fixed: Yes
 Per # = **Leave the PER # Blank**
 Red Background = Over Budget by 10% or more

Budget Item	Budget Total				Current Expenditures				Budget YTD				Budget versus YTD Actual			
	CNC S	Grantee Cash	Grantee In-kind	Total	CNC S	Grantee Cash	Grantee In-kind	Total	CNC S	Grantee Cash	Grantee In-kind	Total	CNC S	Grantee Cash	Grantee In-kind	Total
Program Operating Costs																
A Personnel Exp	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
B Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C.1 Staff Travel	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C.2 Member Travel	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C.3 Travel Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
F Consultants	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G Training																
G.1 Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G.2 Member Training	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G.3 Training Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
H Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
I Other Op	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K Living Allowance																
K.1 Full Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.2 Half Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.3 Reduced Half Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.4 Quarter Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.5 Minimum Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.6 Three Quarter Time	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.7 Living Allowance Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L Member Support																
L.1 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L.2 Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L.3 Health Care	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L.4 Member Support Costs	\$442,225.00	\$0.00	\$0.00	\$442,225.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442,225.00	\$0.00	\$0.00	\$442,225.00
L.5 Member Support Subtotal	\$442,225.00	\$0.00	\$0.00	\$442,225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442,225.00	\$0.00	\$0.00	\$442,225.00
Program Operating Costs Subtotal	\$442,225.00	\$0.00	\$0.00	\$442,225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442,225.00	\$0.00	\$0.00	\$442,225.00

For Section III, Administrative-Indirect Costs, do not enter an amount in the blank for the commission fixed costs (this will be done later).

Administrative ~ Indirect Costs							
A CNC S Fixed Percentage							
A.1 CNC S Fixed Costs	\$0.00	\$0.00	\$0.00	\$0.00	0	0	\$0.00
A.2 Commission Fixed Costs	\$0.00	\$0.00	\$0.00	\$0.00	0	0	\$0.00
B Federal Indirect	\$0.00	\$0.00	\$0.00	\$0.00	0	0	\$0.00
Administrative ~ Indirect Costs Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Percentage	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	\$134,300.00	\$0.00	\$0.00	\$134,300.00	\$10,000.00	\$0.00	\$0.00
Percentage	100%	0%	0%	100%	100%	0%	0%
TOTAL PROGRAM	\$134,300.00			\$10,000.00			

Leave Commission Fixed Costs blank for now



...enter it into the Commission Fixed Costs line item blank here.

Member Support Costs	\$442,225.00				\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$392,225.00	\$0.00	\$0.00	\$392,225.00
Member Support Subtotal	\$442,225.00				\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$392,225.00	\$0.00	\$0.00	\$392,225.00
Program Operating Costs Subtotal	\$442,225.00				\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$392,225.00	\$0.00	\$0.00	\$392,225.00
Percentage	100%	0%	0%		100%	0%	0%		100%	0%	0%	
Administrative - Indirect Costs												
CNC's Fixed Percentage												
CNC's Fixed Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commission Fixed Costs	\$9,025.00	\$0.00	\$0.00	\$9,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,025.00	\$0.00	\$0.00	\$9,025.00
Federal Indirect	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative - Indirect Costs Subtotal	\$9,025.00	\$0.00	\$0.00	\$9,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,025.00	\$0.00	\$0.00	\$9,025.00
Percentage	100%	0%	0%		n/a	n/a	n/a		100%	0%	0%	
TOTAL	\$451,250.00	\$0.00	\$0.00	\$451,250.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$401,250.00
Percentage	100%	0%	0%		100%	0%	0%		100%	0%	0%	
TOTAL PROGRAM	\$451,250.00				\$50,000.00				\$50,000.00			\$401,250.00

NOTE: Year-To-Date totals and Budget versus YTD Actual totals include both approved and non-approved PERs

	AmeriCorps Funds	Grantee Share
Grant Amount (linked to budget above)	\$451,250.00	\$0.00
Expenditures to Date (Before this report)	\$0.00	\$0.00
Grant Balance Available (line 1 less line 2)	\$451,250.00	\$0.00
Current Period Expenditures (linked above)	\$50,000.00	\$0.00
Grant Balance Remaining	\$401,250.00	\$0.00
Amount of This Request (current expenses)	\$50,000.00	\$0.00
Final PER?	<input type="radio"/> Yes <input checked="" type="radio"/> No	---

CNC's Budget	\$451,250.00
10% Budget	\$45,125.00
CNC's Admin	5.26%
Budget	2% (OK)
YTD Actual	0% (OK)
Overall Match	0%
Budget	0% (OK)
YTD Actual	0% (OK)
FICA Percentage	0%
Percentage of CNC's funds spent	11.08%
Grantee Share Admin Percentage	0%

Request for Funds(RFF) - Payment Calculator	
CNC's Current Expenditures	\$50,000.00
(=Program Operating Costs Subtotal)	
CNC's Fixed Costs	\$0.00
Federal Indirect	
State Commission 2% admin	\$1,000.41
CNC's YTD Program Operating Costs *2 / 98	
Total Payment	\$51,000.41
Amount Reimbursable to Subgrantee (Total Payment less the State Commission's 2%)	\$50,000.00

Take the calculated Commission 2% number here and.....

IMPORTANT: These numbers must be identical on your submitted PER



Upcoming Holiday Schedules

■ November

- OneStar Office is closed: Nov 28th-29th
- November 25-29 Betty Jo on PTO, Mary is back up

■ December

- OneStar Office is closed: Dec 24-25th
- December 23rd-January 3rd : Betty Jo on PTO
- December 19th-27th, January 31st-3rd: Mary on PTO
- Still processing PERs and checking emails

■ January

- OneStar Office is closed January 1st
- OneStar Office is closed January 21st



2019-2020 Call Schedule

- January 16, 2020
- March 12, 2020
- May 14, 2020
- July 9, 2020

All calls are at 1pm Central Time



Questions?

- Thanks for attending!
- Next Fiscal Webinar is January 16th at 1pm CDT
 - Registration link:
<https://attendee.gotowebinar.com/register/3257062803646229261>

