

2023/2024 Fiscal Monitoring Questionnaire

District Name: _____

Instructions

As part of the monitoring process, please completely respond to all questions under the General, Time and Effort, Procurement, Capital Property and Equipment, and Construction headings of this Fiscal Monitoring Questionnaire (FMQ).

Have your Authorized Representative review as needed and sign the Certification at the bottom of the FMQ.

Please save the entire completed document, including the Certification, in the Syncplicity folder titled *Fiscal Monitoring (23-24)*.

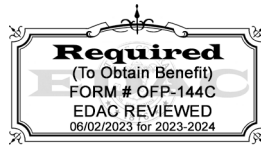
General

1. To help CDE gain an understanding of the experience level within the LEA, please list the names of any federal grants and/or subawards that LEA personnel are currently managing or have managed within the last three (3) years. This may include awards such as Perkins, IDEA, ESSER, ESEA, etc.

2. CDE already receives a copy of each LEAs Single Audit (SA) Report and uses the results as part of the annual risk assessment. Other than the SA, has the LEA received any comments or findings from any federal audit or monitoring in the past three (3) years? If so, please describe the comments/findings or provide the audit/monitoring report in the Syncplicity folder titled General Submissions.

3. Please indicate any changes in the LEA's systems or key personnel within the last three (3) years by answering Yes or No to the following:
 - a. Accounting systems and/or personnel?
 - b. Procurement policies, systems, or personnel?
 - c. HR systems or personnel?
 - d. For any "Yes" response to a, b or c above, provide a brief description and/or the policies that have changed.

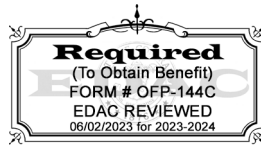
4. Does the LEA have a policy regarding fraud, bribery, or gratuity?
 - a. If so, does the policy include a procedure or methodology for timely reporting, in writing, of any noted violations that may potentially affect the federal award (2 CFR §200.113)?



- i. Please indicate to whom the reports are provided.
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5. Does the LEA have a written conflict of interest policy?
 - a. If so, does the policy apply to federal awards?
 - b. If so, does it include a method of disclosure to the federal awarding agency or pass-through entity (e.g, CDE is the pass-through entity for ESSER and ESEA funds) of any potential conflicts of interest (2 CFR §200.112)?
 6. Does the LEA take reasonable measures to safeguard all protected personally identifiable information and/or any other information designated sensitive by the Federal awarding agency, pass-through entity, or the LEA itself (2 CFR §200.303E)?
 7. Does the LEA manage all federal grant funds (cash) centrally (e.g., at the district or BOCES level)?
 8. Has the LEA been made aware of any incidents of theft, misappropriation, or legal claims related to federal funds?

Time and Effort (2 CFR §200.430, 431 and ED Cost Allocation Guide)

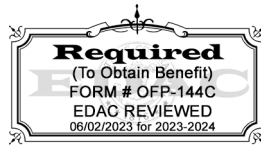
1. Does the LEA currently have written time and effort policies (e.g., CASB or other Board approved policy)?
2. Does the LEA currently have written time and effort procedures (i.e., a detailed description of the steps and controls that specifically states who, what, when and how an activity is performed)?
3. LEA charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. The records must meet the minimum criteria outlined at 2 CFR 200.430(i) and listed in items a-g below. Please add a response describing how the LEA's records:
 - a. Are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
 - b. Are incorporated into the official records for the LEA.



- c. Reasonably reflect the total activity (not exceeding 100%) for which the employee is compensated by the LEA.
- d. Include all time, both federal and nonfederal, for which the employee is compensated.
- e. Comply with the established accounting policies and procedures indicated in #1 and #2 above.
- f. Support distribution across specific cost objectives or activities as needed.
- g. Are adjusted as needed to reflect actual activity rather than only budget estimates.

Procurement (2 CFR §200.318, 319, and 320)

- 1. Does the LEA currently have written procurement policies (e.g., CASB or other Board approved policy)?
- 2. Does the LEA currently have written procurement procedures (i.e., a detailed description of the steps and controls that specifically states who, what, when and how an activity is performed)?
- 3. Does the LEA's written procurement policy and/or procedure include a documented review of the suspension and debarment list at Sam.gov for applicable vendors (any contracts \$25K or greater and/or purchases of telecommunications and video surveillance services or equipment of any amount)?
- 4. Does the LEA's written procurement policy and/or procedure include a requirement that construction related contracts follow applicable rules such as Davis-Bacon requirements, real property reporting requirements, etc.
 - i. See the Construction Guidance summary posted on the **Resources and Technical Assistance** portion of CDE's website for a more detailed discussion of construction.
- 5. Does the LEA's written procurement policy and/or procedure include any sort of tagging and tracking of noncapital/walkable items (e.g., check in/out list).



- c. The process to adjust the inventory records in the event the property is disposed of (i.e., sold, lost, stolen, decommissioned, cannot be repaired, etc.)

4. For each item below, indicate if the LEA's property records include, at a minimum:
 - a. Description and serial number or other identification number

 - b. Source of funding for the property, including FAIN# (Federal Award Identification Number) and ALN# (Assistance Listing Number)

 - c. Title owner/holder

 - d. Acquisition date

 - e. Acquisition cost

 - f. Percentage of cost related to federal participation for the program under which the property was acquired

 - g. Location, use and condition of property

 - h. Any ultimate disposition data including the date of disposal and sale price of the property, federal release of title/approval to dispose

5. Does the LEA perform a physical inventory and reconcile the results with the property records at least once every two years?

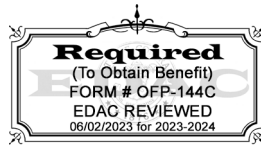
Construction (34 CFR §75.600-75.617)

1. Does the LEA use any federal funding for new construction projects? Note this excludes minor remodeling projects as defined in 34 CFR §77.1 and maintenance projects as defined in 2 CFR §200.452.
 - a. If yes, does the LEA follow all applicable rules including but not limited to:
 - i. Obtain prior written approval

 - ii. Davis-Bacon compliance, including contract clauses

 - iii. Build America, Buy America Act compliance

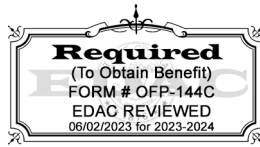
 - iv. Annual real property reporting



Note, for additional information regarding the above construction items, please reference the Construction Guidance summary posted on the **Resources and Technical Assistance** portion of CDE's website.

Resources

1. **Uniform Grant Guidance (2 CFR Part 200)**
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>
2. **US Department of Education's Cost Allocation Guide for State and Local Governments, Section VI**
<https://www2.ed.gov/about/offices/list/ocfo/fipao/costallocationguide92019.pdf>
3. **Construction Guidance summary**
<http://www.cde.state.co.us/esserconstructionguidance>
4. **Suspension and debarment list**
<https://sam.gov/content/home>
5. **Policies and Procedures Guidance**
<http://www.cde.state.co.us/cdefisgrant/cderefcrepro>



LEA Contacts

Please list the appropriate contact for follow up questions and requests during the monitoring process if different than the Authorizing Official below. This would be the individual with the knowledge of daily business processes and/or procedures.

Printed Name: _____

Title: _____

Email: _____

Phone: _____

Certification

This certification must be signed by an Authorizing Official. This page may be printed, signed, and submitted in the Syncplicity folder titled General Submissions. As an alternative to printing, an official digital signature may be used.

I hereby certify that, to the best of my knowledge, the provided information is true and accurate.

Printed Name and Title: _____

Signature and Date: _____