

Oklahoma Schools COVID-19 Prevention - Project 723 - Year Two Desk and Site Visit Monitoring Checklist

This guide has been developed by the Oklahoma State Department of Education to assist sub-grantees in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded in Oklahoma Schools COVID-19 Prevention Project 723. In their review, the Executive Director of Innovative Programs will be focusing on the sub-grantee's fiscal accountability and financial compliance. Answers in the affirmative ('Yes') to the questions in this guide indicate compliance. Answers in the negative ('No') indicate that the grantee may be out of compliance with a grant requirement and should take immediate action to comply.

DATE _____ **Person Completing** _____

Administration/Purchasing			
Description	Yes	No	N/A
1. Does the sub-grantee ensure progress reports are submitted on time?			
2. Does the sub-grantee ensure expenditure reports are submitted on time?			
3. Does the sub-grantee ensure that the Special Conditions (e.g., CLIA Certificate, Good Faith Effort 5% Testing, etc.) associated with the grant have been met?			
4. Does the sub-grantee ensure financial reporting is accurate, current, and ensures complete disclosure of financial results?			
5. Do the sub-grantee accounting records include support documentation such as invoices, contracts, award documents, etc.?			
6. Does the sub-grantee maintain effective internal control and accountability for all grant cash, property, and other assets, ensuring it is used solely for authorized purposes?			
7. Do actual expenditures or outlays reconcile with budgeted amounts for the grant?			
8. Does the sub-grantee provide evidence of the results from the Debarment and Suspension database prior to making purchases exceeding \$25,000?			
9. Does the sub-grantee provide evidence that a purchase order was created prior to making all purchases for the grant?			
10. Does the sub-grantee have a COVID-19 Testing Plan in place with procedures for ensuring that all students have access to an education during COVID-19?			
11. Does the sub-grantee have evidence of notifications sent to parents/guardians explaining consent for COVID-19 testing? Does the sub-grantee have consent forms on file for minors (e.g., students) and adults participating in COVID-19 on-site testing?			
12. Does the sub-grantee have written procedures for assessing and addressing gaps in services resulting from the COVID-19 epidemic?			
13. Does the sub-grantee provide evidence they have involved county health departments in their community in COVID-19 testing efforts of their Project 723 Grant funds?			
Additional Comments			

Contractual Services

Description	Yes	No	N/A
1. Does each contract reviewed:			
a. Have deliverables which are allowable under the grant?			
b. Have beginning and ending effective dates?			
c. Indicate contract deliverables, price, and quantities?			
2. Does the sub-grantee maintain current, signed copies of all contracts?			
3. Does the sub-grantee have an established procurement procedure?			
4. Does the sub-grantee ensure contract payments are not made unless receipt of goods or services is verified?			
5. If sole source procurement was made, did the sub-grantee follow sole source procurement guidelines?			
6. Is there documentation (invoice) supporting a contractor's time, services, and rate of compensation?			
7. Is evidence of liability insurance attached to the contract?			
Additional Comments			

Travel

Description	Yes	No	N/A
1. Does the sub-grantee maintain all supporting documentation for travel expenditures?			
2. If sub-grantee incurs travel for testing and training purposes, are sign-up sheets or other proof of attendance maintained in the sub-grant records?			
3. Do travel expenditures for mileage, per diem, and lodging comply with the sub-grantees' established policy or state travel guidelines?			
Additional Comments			

Equipment			
Description	Yes	No	N/A
1. Does the sub-grantee maintain all supporting documentation for travel expenditures?			
2. If sub-grantee incurs travel for testing and training purposes, are sign-up sheets or other proof of attendance maintained in the sub-grant records?			
3. Do travel expenditures for mileage, per diem, and lodging comply with the sub-grantees' established policy or state travel guidelines?			
Additional Comments			

Supplies			
Description	Yes	No	N/A
1. Are supply expenses exceeding \$5,000 classified as equipment?			
2. Are the supplies expensed to the grant directly related to the daily operation of the grant project, and are grant funds not used to purchase the following:			
a. Retroactive reimbursement. Funds cannot be used to pay for associated costs that were incurred prior to the award date (07/01/2022).			
b. Research			
c. Clinical care			
d. Publicity and propaganda (lobbying)			
3. Do the supplies remaining at the end of the grant not exceed \$5,000 in value?			
Additional Comments			

Other Costs

Description	Yes	No	N/A
1. Are supply expenses exceeding \$5,000 classified as equipment?			
Additional Comments			

