

**Carl Perkins Subrecipient Monitoring Procedures**

As reflected in the Carl Perkins Subrecipient Monitoring Policy, Oklahoma Department of CareerTech is committed to compliance with the Office of Management and Budget (OMB) Uniform Guidance requiring the monitoring of grant subrecipients. §200.332 (d). As such, the following procedures will be followed in conducting Carl Perkins monitoring activities:

**Risk Assessment**

A comprehensive risk assessment involving all potential subrecipients will be conducted before each year’s award decision. The results of this risk assessment will determine the following fiscal year monitoring schedule.

**Risk Assessment Steps:**

1. The Perkins Administration Division will provide the following information to the Internal Auditor for the risk assessment document:
   1. List of schools by program initiative code that received a Perkins Basic Grant award for the prior fiscal year
   2. Prior fiscal year award amounts for each of the schools
   3. Program performance information for each school from two years ago (match submission of data submitted in December CAR)
   4. History of performance information for the prior fiscal year
   5. Complexity of grant information for the prior fiscal year
   6. Budget information for the prior fiscal year
2. The Internal Auditor will ensure the information provided by the Perkins Administration Division is populated in the risk assessment document.
3. The Internal Auditor will review the audits of all schools receiving a prior fiscal year award and populate the appropriate columns of the risk assessment document with this information.

**Risk Assessment Steps:**

The following table reflects risk factors to be evaluated; risk measure; and value assignment:



After completion of the risk assessment, 20% of the subrecipients will be chosen for monitoring in the upcoming fiscal year. Based on the results of the risk assessment, a determination will be made as to the type of monitoring that is appropriate for each subrecipient: a desk review; a desk review with training and technical assistance; or an onsite / virtual visit.

**Monitoring Plan**

Desk Reviews:

The following steps will be followed for those selected for a desk review:

* The Internal Auditor will:
  + Send notification to the subrecipient that they will be monitored. This notification will include the desk review document and the deadline for the completed document to be returned
  + Review the subrecipient’s prior year application; performance data from two years ago; prior year budget and invoices; and the returned desk review document with any accompanying evidence.
  + If necessary, request additional information or supporting documentation from the subrecipient via email or phone.
  + With input from the Perkins Administration Division, prepare summary of findings, commendations, recommendations, and/or need for additional monitoring.
  + If the desk review reveals the subrecipient needs additional assistance, training and/or technical assistance will be scheduled.
  + Submit letter of monitoring outcome to subrecipient indicating commendations, recommendations, and need for corrective action plan for any findings.
    - If findings are noted, additional review will be required including follow-up desk review and/or on-site or virtual visit.
  + Once all findings have been resolved, a letter of final outcome will be provided to the subrecipient.

Desk Reviews with Training and Technical Assistance:

The following steps will be followed for those selected for a desk review with training and/or technical assistance:

* The Internal Auditor will:
  + Send notification to the subrecipient that they will be monitored. This notification will include the desk review document and the deadline for the completed document to be returned
  + Review the subrecipient’s prior year application; performance data from two years ago; prior year budget and invoices; and the returned desk review document with any accompanying evidence.
  + If necessary, request additional information or supporting documentation from the subrecipient via email or phone.
  + Schedule training and/or technical assistance with the appropriate CareerTech staff.
  + With input from the Perkins Administration Division, prepare summary of findings, commendations, recommendations, and/or need for additional monitoring.
  + Submit letter of monitoring outcome to subrecipient indicating commendations, recommendations, and need for corrective action plan for any findings.
    - If findings are noted, additional review will be required including follow-up desk review and/or on-site or virtual visit.
  + Submit letter of monitoring outcome to subrecipient indicating commendations, recommendations, and need for corrective action plan for any findings.
  + Once all findings have been resolved, a letter of final outcome will be provided to the subrecipient.

On-site or Virtual Reviews:

The following steps will be followed for those selected for an on-site or virtual review:

* Before the On-site or Virtual Visit:
  + The Internal Auditor will send notification to the subrecipient that they will be monitored. This notification will include the desk review document; deadline for the completed document and requested evidence to be returned; and date of the onsite or virtual meeting.
  + The Internal Auditor will review the subrecipient’s prior year application; performance data from two years ago; prior year budget and invoices; and the returned desk review document with any accompanying evidence.
  + If needed, the Internal Auditor will request additional information or supporting documentation from the subrecipient via email or phone
  + The Perkins Administration staff will review the subrecipient’s prior year application; performance data from two years ago; prior year budget and invoices; returned desk review document and accompanying evidence; and any additional information gathered by Internal Auditor.
  + The Perkins Administration staff and the Internal Auditor should agree on additional CareerTech staff necessary for the on-site or virtual review.
  + If other CareerTech staff are identified to participate in the review, the Internal Auditor will provide the necessary information to the additional review team members.
  + The Internal Auditor will coordinate with Perkins Administration staff, and other identified review team members, on a date, time and details of the on-site or virtual review.
* During the On-site or Virtual Visit:
  + The Internal Auditor will lead the CareerTech monitoring team consisting of the Perkins Administration staff, and other identified staff will conduct the on-site or virtual visit to gather further programmatic and/or fiscal information.
  + The subrecipient should have the following staff available for the review: District Administrator(s) and/or Building Level Administrator(s), Finance Manager, CTE Coordinator and/or CTE Teacher, and others as deemed necessary.
  + Notes during the on-site or virtual review will be documented on prescribed monitoring form.
* After the On-site or Virtual Visit:
  + The CareerTech monitoring team should review notes from on-site or virtual visit and come to consensus on next steps identified from the review.
  + If need for additional assistance is identified, appropriate staff will provide the necessary training and/or technical assistance to the subrecipient.
  + The Internal Auditor will submit a letter of monitoring outcome to subrecipient indicating commendations, recommendations, and need for corrective action plan for any findings.
    - If findings are noted, additional review will be required including a follow-up desk review and/or on-site or virtual visit.
  + When all findings have been resolved, the Internal Auditor will send a letter of final outcome to the subrecipient.

**Documentation**

A data repository system will be created and maintained to capture and store all information gathered during the desk reviews; desk review with training and/or technical assistance; and on-site or virtual reviews.

This data repository should be established in a common location accessible by all monitoring team members such as the J:/drive or SharePoint.

Following is a non-exhaustive list of items to be saved in the data repository:

* Completed risk assessments
* Notifications to subrecipients of monitoring selection.
* Summary of findings for each monitored subrecipient
* Letters of monitoring outcome sent to subrecipients following monitoring
* Letters of final outcome sent to subrecipients following monitoring
* Desk review document that was completed and returned by the monitored subrecipients
* All evidence provided by the monitored subrecipients
* All additional documentation as provided by monitored subrecipients
* Other documents as applicable to the monitoring of Perkins subrecipients