Procedure: **Development of Program Compliance Monitoring Plans**	Policy: **Monitoring Grants Management and Compliance**		Number: **GP2400.1**
	( ) Complete Revision ( ) Partial Revision (**X**) New	Supersedes:	Page: **Page 1 of 11**

Overview of Procedures

The School District of Philadelphia is committed to monitoring the programmatic and fiscal aspects of District grants to ensure effective and appropriate implementation. To this end, the District will use a standardized approach and consistent procedures to monitor key grants management and compliance processes.

Procedure Details

As described in *GP0100.2 Writing and Submitting Grant Applications*, upon renewal of an existing award (e.g. Title I, Title II, IDEA, DOL, etc.) or approval of a new award, the Office of Grant Development will convene a Grant Implementation Meeting of the grant writing team to include the assigned Grant Program Manager (GPM), Grant Compliance Monitor (GCM), Grant Budget Analyst (GBA), Grants Accounting staff and any other relevant District Personnel. During this meeting, a **Program Compliance Monitoring Plan**, a plan for monitoring the effective and efficient execution of the grant according to the grant requirements and grantor-approved budget, must be developed or, in the case of grant renewals, reviewed and revised if necessary. After successfully securing an award or an award renewal, the Grant Implementation Team will meet to:

- Identify and understand grant requirements
- Perform a grant compliance risk assessment
- Use the risk assessment to develop a **Program Compliance Monitoring Plan**
- Plan the conduct of compliance evaluations using the **Program Compliance Monitoring Plan**

For schools, the Program Compliance Monitoring Plan will be developed each year to ensure cost principle compliance, and a Supplemental Monitoring Plan will be developed to monitor for evidence of a robust needs assessment and schoolwide plan.

Indentifying and Understanding Grant Requirements

The GPM or Principal and the assigned GCM should have comprehensive knowledge of the grant's compliance requirements. Other members of the Grant Implementation Team are expected to have a basic knowledge of the grant's compliance requirements, and to fully understand the requirements pertaining to their individual role.

Development of a Program Compliance Monitoring Plan

Each Program's **Program Compliance Monitoring Plan** will contain similar cross-cutting federal requirement reviews, but may also contain grant specific monitoring components. The requirements of the program should be outlined explicitly in the grant award and agreement with any individual elements of a particular requirement noted. There are three versions of the Program Compliance Monitoring form:

A. *Program Compliance Monitoring Plan - Title I & Other Fed Funds - Schools:* Designed specifically to serve as the basic cost principle monitoring plan for Title I and other federal grants in schools and to serve as the basic monitoring plan for central office managed but school based grants, such as IDEA-B, Perkins, JROTC and Title III. One Program Monitoring Plan document will be maintained by the GCM each school year for each school assigned to the GCM and will be used as the monitoring plan and tool to record compliance success or infractions.

B. ***Program Compliance Monitoring Plan - Central Office:*** Designed to serve as the basic monitoring plan for federal grants managed from the central office. One Program Monitoring Plan document will be maintained by the GCM each year for each office or program assigned to the GCM and will be used as the monitoring plan and tool to record compliance success or infractions.

C. ***Program Compliance Monitoring Plan - Supplemental Monitoring Title I Schoolwide Needs Assessment and Schoolwide Planning Addendum (SWPA)- Schools:*** Designed to serve as the monitoring plan for the Title I required needs assessment and schoolwide plan.   The **Supplemental Monitoring Tool** will include monitoring for evidence of a robust Needs Assessment and School Wide Planning Addendum process and to assure that spending decision documentation is maintained between the SMS system and the NA/SWPA document during the initial budget process and throughout the year.

While the GPM has overall accountability for the success of the program, the GCM will use the applicable **Program Compliance Monitoring Plan(s)** to support the GPM and other grant staff and ensure that, throughout the life of the grant, the program is being implemented according to plan and in a manner consistent with any compliance requirements. The GCM shall review the plan(s) with the GPM at the beginning of the year, and review the plan and the key compliance requirements whenever a new GPM or support staff person enters into a management or support role of the one or more grants.

Risk Assessment
After initial development of the **Program Compliance Monitoring Plan(s),** an overall assessment of grant risk factors should be made along with a risk assessment regarding each monitoring requirement area. The **Program Compliance Monitoring Plans** contain questions and sections to identify those potential risk factors. The questions are designed to assess factors ranging from the GPM's prior program manager experience and skill level to the size and complexity of the grant. The outcome is a Program Compliance Monitoring Plan with an embedded and documented risk assessment that will guide the frequency and focus of the compliance monitoring.

After examining the grant program documents to identify the requirements, the GPM and grant team should ensure that the ***Grant Compliance Monitoring Plan*** is capturing all key compliance areas.

Conducting Compliance Evaluations

✓ **Day-to-day compliance monitoring**

Ultimate responsibility for executing and monitoring the various grant related day-to-day business processes belongs to the GPM or Principal. The District's policies and procedures contain internal controls (segregation of duties, formal approvals, authorizations and verifications, reviews and reconciliations, budget to actual comparisons, site visits, etc.) to facilitate proper compliance with grant requirements. These internal controls will act as day-to-day monitoring functions.

✓ **Compliance monitoring throughout the life of the grant**

The **Program Compliance Monitoring Plan** provides an additional layer of monitoring. GPMs, Principal, GCMs and others can use the **Program Compliance Monitoring Plan** to perform a monitoring review. The GCM shall use the monitoring plan as an evaluation tool using the checkboxes in the **Plan** to note whether compliance has been met or not met. Instances of non-compliance will be described and noted by date. The results of each monitoring review should be discussed and used as a means for improving procedures, identifying training needs, quantifying GPM performance and refining the **Program Compliance Monitoring Plan**.

✓ **Monitoring Milestones**

A flexible schedule is provided for formal compliance reviews where an overall assessment of compliance status can be made. The formal review will be initiated by the GCM and, depending on the results, the GCO may initiate contact with the GPM or Principal for corrective action planning and/or to modify the Program Compliance Monitoring Plan going forward. Generally, the formal monitoring reviews will occur as follows:

- School Based Grants by School – Semi-annual review during the latter part of December and June.

- School Based Title I – Spending review may occur in May/June or September/October at the request of a school or the Office of Federal Programs if they believe that the school's NA/SWPA is robust. It will occur for all schools (requested or not) in November/December as well in the February/March budgeting period.

- Central Office Based Grants by Office – During the summer.

IDENTIFYING GRANT REQUIREMENTS AND CREATING A (COST PRINCIPLE) PROGRAM COMPLIANCE MONITORING PLAN

RESPONSIBLE POSITION	STEP	ACTION TAKEN
UPON AWARD ACCEPTANCE OR RENEWAL		
GCM	1	Read/re-read the grant requirements. Select the correct electronic version of the **Program Compliance Monitoring Plan** based on the type of grant to record risk assessments and specific monitoring requirements based on those assessments Use the risk assessment tools embedded in the **Program Compliance Monitoring Plan** to analyze each program requirement listed and overall risks. This process is meant to facilitate the GPM's assessment of where monitoring efforts should be focused. The risk analysis should also assess the core competencies of all staff as described on the *Effective Grants Management—Core Competencies* document as well as external risk factors that could affect the likelihood of compliance failure (e.g. new staff, no. of staff, large/complex grant, prior compliance findings, etc.). The end goal of this process will establish which program requirement areas will necessitate more frequent or more comprehensive monitoring and should leave the GPM and GCM with a detailed plan for monitoring. The school principal / GPM should receive or be offered an electronic copy of the monitoring plan.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
		MONITORING
GCM	2	Maintain an electronic copy of the **Program Compliance Monitoring Plans** for each school / office in the shared Compliance Monitoring Plan (Google) drive. A folder for each year will be created and within it subfolders named with each Organization number and school / office name (i.e., "1010-Bartram High School"). This structure will allow for the easy retrieval of compliance documents by GCO staff.
		Ensure that the central copy of the **Program Compliance Monitoring Plan** is kept up-to-date after on-site monitoring visits. Or any other off-line edits are made to the Plan.
		Perform monitoring using the **Program Compliance Monitoring Plan** with regards to focus and frequency of monitoring tasks, and provide the results of monitoring to the GPM along with a continuous dialogue of instances of non-compliance and support in reaching compliance.
		Document instances of non-compliance on the Grant Compliance Monitoring tool. Initiate a formal semi-annual compliance review (for schools) or annually for central offices to assess compliance accountability.

USING THE PROGRAM COMPLIANCE MONITORING PLAN: SUPPLEMENTAL MONITORING TITLE I SCHOOLWIDE NEEDS ASSESSMENT AND PLANNING ADDENDUM

This supplemental monitoring tool works in conjunction with the regular (Cost Principle) Monitoring Tool for schools to assess evidence of the school needs assessment and schoolwide plan process.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
		MONITORING
Office of Grant Compliance- GCM	1	Each school year, no later than November/December, the GCM will initiate a Needs Assessment / School-wide Plan Addendum (NA/SWPA) review using the Monitoring tool in order to assure evidence of the process is available in the binder to prepare for the PDE Monitoring visit. Use the risk assessment tools embedded in the **Supplemental Monitoring Tool** to analyze each program requirement listed and overall risks. This process is meant to facilitate the assessment of where monitoring efforts should be focused. The end goal of this process will establish which evidence requirement areas will necessitate more frequent or more comprehensive monitoring and should leave the school Principal, Office of Federal Programs contact and GCM with a detailed plan for monitoring.
	3	An additional review of the NA/SWPA shall be made by the GCM in the February/March period in order to determine the status of any prior evidence deficiencies notes and to assess the evidence of continued NA/SWPA progress in preparation for the upcoming school programming/budgeting cycle.
	4	At any point between April- October, a school Principal or Office of Federal Programs contact may request a Monitoring visit to certify a robust NA/SWPA process and an analysis of high compliance posture.
	5	The findings of the Monitoring visits should be reviewed with the Executive Director of Grant Compliance and carbon copy the Deputy Chief of Grant Compliance and Fiscal Services. Then sent to the school Principal and OFP.
	6	The GCM shall proactively work with the Principal to ensure they understand the evidence needs and the GCM shall help support the effort to collect NA/SWPA evidence to place in the binder. However, these tasks are a first level responsibility of the OFP.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
	7	Maintain an electronic copy of the **Supplemental Monitoring Tool** for each school in the shared GCO (Google) drive. A folder for each year will be created and within it subfolders named with each Organization number and school (i.e., "1010-Bartram High School"). This structure will allow for the easy retrieval of compliance documents by GCO staff. Ensure that the central server copy of the **Supplemental Monitoring Tool** is kept up-to-date after on-site monitoring visits. Or any other off-line edits are made to the Plan.
Office of federal Programs	8	It is the responsibility of OFP to make contact and frequent visits to the schools to establish and maintain an effective NA/SWPA process.
	9	The OFP should be advising the school Principal of the evidence necessary to document the process, collect the evidence and place it in the binder for Monitoring purposes.
	10	If the GCO finds deficiencies in the evidence, they will notify the Office of Federal Programs, who should guide the school on how to best address the deficiencies and correct them.
	11	If the OFP believes that a school is at a high level compliance, they will notify the GCO to schedule a Monitoring visit to assess the school.

RELATED PROCEDURES FOR THE INTEGRATION OF THE FEDERAL BUDGET ADDENDUM HOUSED IN THE SCHOOL BUDGET STAFFING MANAGEMENT SYSTEM (SMS) AND FOR THE LINK BETWEEN THE SCHOOL NA/SWPA AND SCHOOL PURCHASES

RESPONSIBLE POSITION	STEP	ACTION TAKEN
PREPARATION FOR NEXT YEARS' SCHOOL BUDGET		
GCM	A	Working Sessions Prior to and at the Yearly Budget Table i) Follow the Title I Allowable Guidance document to help Principals and Assistant Superintendents select items of purchase that programmatically meet their SWPA. Have ready access at meetings with Principals to the schools' NA/SWPA document in Google that includes numeric references on the SWPA document relating to specific Plan elements. ii) Have a copy or access on-line to the Title I Allowable Uses Example document for the Principal and Assistant Superintendent to provide ideas based on what their colleagues previously purchased. iii) Enter the purpose of school purchases in the text lines of Title I and School Intervention (if applicable) budget tabs of SMS adjacent to the positions and non-personnel items as Principals and Assistant Superintendents make their selections. Reference back in the comments field the SWPA Line Number (may refer to one or more lines) applicable to the purchase, even if the NA/SWPA is not yet complete. The Principal and Assistant Superintendent should be able to produce a sentence or two of the logic of the purchase. PRINCIPALS SHOULD BE ABLE TO ARTICULATE A PLAN WITH SOME SPECIFICITY BETWEEN THE PRINCIPAL AND ASSISTANT SUPERINTENDENT, AND FOR THE GCM THE LANGUAGE USED SHOULD BE BROAD AND GENERAL, NOT SPECIFIC TO A PARTICULAR INTERVENTION IN ORDER TO MINIMIZE THE NEED FOR FUTURE ADJUSTMENTS. SEE THE SMS / FEDERAL BUDGET ADDENDUM INSTRUCTIONS WRITE-UP FOR ADDITIONAL GUIDANCE AND EXAMPLES.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
PREPARATION FOR NEXT YEARS' SCHOOL BUDGET		
GCM	A	iv) In the two text fields at the bottom of the budget page, one for Full Time Positions and the other for Non-Full Time Positions, type the essence of the approach being taken by the Principal with their funds and add the GCM's name to all comments. Do not delete prior comment notations in these fields. v) NOTE: THE DEFAULT IS THAT THE GCM WILL ENTER THE TEXT DESCRIBED ABOVE IN SMS AT THE WORKING SESSIONS. HOWEVER, IT'S POSSIBLE THAT THE PRINCIPAL OR ASSISTANT SUPERINTENDENT IS COMFORTABLE WITH TYPING THE COMMENTS IN AS DESCRIBED ABOVE, INCLUDING THE CROSS-REFERENCE TO THE SWPA. IF SO, CHECK THE CROSS-REFERENCE FOR ACCURACY AND THE LANGUAGE USED IS UNDERSTANDABLE.
FINAL SCHOOL BUDGET APPROVAL THROUGH JUNE 30TH		
GCM	B	i) Academics will provide notice of those schools that they believe are ready for a compliance monitoring review of their NA/SWPA in the new format. If the Principal indicates they are ready, forward that request to Academics to receive confirmation that the school is ready for a review. If it's determined the school is ready, the Compliance Monitor shall perform the review for evidence using the newly developed NA/SWPA Monitoring tool. ii) The results of the monitoring shall be shared, via email, first with the Executive Director of Grant Compliance and carbon copy the Deputy Chief. Then share with the school principal and the Academic Office, noting the areas of compliance and deficiencies, if any. iii) The GCM will also review the NA/SWPA for consistency with the spending plan and text comments contained in SMS. If inconsistencies are found, the GCM should converse with the Principal to determine if the text in SMS or the SWPA needs to be updated, or both. The GCM should obtain direction from the Principal in writing (via e-mail), then update the SMS and / or the SWPA in Google Docs noting the date and the Principal directed change, ensuring the original text is not overwritten. The Principal e-mail should be retained on the GCO's shared drive.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
**SUMMER PRINCIPAL DROP-IN SUPPORT SESSIONS**

GCM	A	a) Provide support to Principals on spending decisions which will include the following:
		
		  i) Assessment of Change
		
		    (1) Ensuring the purchases comport with the already established budget language in SMS. **If the scope of the change is not "material" and is consistent with the new Allowability guidance**, the GCM shall make the text change in the appropriate sections of SMS, not overwriting the prior text, but adding new text with a date of change initialed by the GCM. Should text need to be removed due to character limit, keep the essence of the language prior to deletion. Note that Principals at this stage do not have the authority to make edits to SMS during this period. This change may also require a text update notation at the bottom of the budget page as well.
		
		    (2) If the requested change appears to be a "material" deviation from the spending plan created at the budget table the prior April, discuss that concern with the Principal, requesting an explanation that tracks back to their NA/SWPA, even if it hasn't been completed in the new format. If the materiality threshold is unclear, the GCM should contact either the Lead GCM or the Executive Director for Grant Compliance and / or the Deputy Chief for guidance. The default will be that the change will be made and noted by the GCM in the appropriate places in SMS and the school will proceed with purchasing, and the GCM will send an e-mail to both the Academic Office and the Assistant Superintendent notifying them of what we believe to be a material change, providing them the ability to comment and / or intervene. If no reply is received from the Academic Office or Assistant Superintendent in five working days, the matter will be considered settled as an appropriate Principal decision.
		
		    (3) If the schools' NA/SWPA is completed in the new format, and an approved spending decision requires a notation change to the SWPA, the GCM will make a dated and initialed notation change in the SWPA consistent with the direction of the Principal which should be in writing (e-mail). The prior comments in the SWPA should not be deleted.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
SUMMER PRINCIPAL DROP-IN SUPPORT SESSIONS		
GCM	A	ii) Execution of Change (1) If the Principal is comfortable with entering the order in Advantage, or completing the applicable forms (GQF, PD/EC Approval Form, etc.), then he/she should complete. If the Principal asks for assistance, then help the Principal complete the forms to include the entry of orders in Advantage by the GCM. Order entry in Advantage could include both grant and non-grant funds.
SCHOOL YEAR ACTIVITY		
GCM	A	Review spending activity i) Follow number A(a)(i)(1) above for spending activity NOT part of a "stand down" period. ii) Follow number A(a)(i)(1) and A(ii)(1) above for spending during scheduled "stand down" periods where intensive purchasing supports are provided to schools.
	B	Review NA / SWPA i) During the September through Leveling period (approximately through the end of October), follow the guidance in 1(b). ii) If a review has not been initiated by the Principal or Academic Office in the September / October period, the GCM will initiate an NA/SWPA review in November / December using the Monitoring tool EVEN IF A REVIEW HAD ALREADY BEEN COMPLETED DURING THE PRIOR APRIL THROUGH JUNE PERIOD. All NA/SWPA documents should be monitored in the November / December period to prepare for the PDE monitoring visit. The NA/SWPA process is a continuous activity and it is the responsibility of the GCO through the GCM to initiate a review at certain periods even if no review is requested. iii) The findings of the Monitoring visit shall be reviewed first with the Executive Director of Grant Compliance AND carbon copy the Deputy Chief, and then sent to the school Principal and Academic Office.

RESPONSIBLE POSITION	STEP	ACTION TAKEN
		SCHOOL YEAR ACTIVITY
GCM	A	iv) As is the case with the Title I Binder, the GCM shall proactively work with the Principal to ensure they understand the evidence needs AND the GCM shall help support the effort to collect NA/SWPA evidence and to place it in the binder. However, it is noted that evidence placement in the binder is a first level responsibility of the Academic Office. v) An additional review of the NA/SWPA shall be made by the GCM in the February / March period in order to determine the status of any prior evidence deficiencies noted, and to assess the evidence of continued NA/SWPA progress in preparation for the following school year programming / budgeting cycle.

Policy
- *GP2400: Monitoring Grants Management and Compliance*

Forms
- *Program Compliance Monitoring Plan – Title I & Other Fed Funds - Schools*
- *Program Compliance Monitoring Plan – Non Title I Schools – Central Office*
- *Program Compliance Monitoring Plan- Supplemental Monitoring Title I Schoolwide Needs Assessment and Planning Addendum- Schools.*

Definitions
Contacts
- *Grant Compliance Office*
- *Office of Federal Programs*

Frequently Asked Questions

Related Information

History
Amended:
- Amended 6/3/2015 for technical adjustments.
- Amended 8/26/2015 to change the Program Compliance Monitoring Plan – Title I – School document name and description to include other federal funds and eliminate references to superseded Monitoring Tools.
- Amended 6/30/16 to include the Program Compliance Monitoring Plan- Supplemental Monitoring Title I Schoolwide Needs Assessment and Planning Addendum- Schools, and to include procedures related to school budgeting and the federal Budget Addendum.

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