



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*

**MEMORANDUM**

**TO:** SCDE Federal Grant Program Directors

**FROM:** Nancy Williams, Chief Financial Officer  
Cathy Hazelwood, General Counsel  
Melissa Myers, Director, Office of Auditing Services

**DATE:** April 24, 2020

**RE:** Guidance on Time and Effort Reporting and Internal Controls during COVID-19

As a reminder, time and effort reporting is not waived during this time of alternative work and learning arrangements due to COVID-19. The requirement that all employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities (2 C.F.R. § 200.430(i)(1)) must continue to be adhered to.

Personnel required to complete semi-annual certifications for the time period of January 1, 2020 – June 30, 2020, may be asked to substantiate time worked on federal programs for audit purposes. Therefore, we are asking federally-funded personnel to continue to ensure they maintain documentation to support their efforts on federal program work. Suggested areas of documentation include:

1. Activities or monitoring that have occurred as it relates to remote learning and your federal program;
2. Professional development that you have taken to increase your knowledge to support the federal program;
3. Planning for activities and monitoring that will occur when school is back in session; there is an understanding that efforts may have to be different or increased to accommodate for the time period of the pandemic;
4. Other activities that you are performing to continue compliance with the federal program (i.e. work on federal program waivers, etc.).

April 24, 2020

In addition, program offices must ensure that strong internal controls remain in place during this pandemic. Please review your current written policies and procedures and make any and all necessary modifications to ensure that what is written is still applicable, such as planned monitoring visits. Include the effective dates of all revisions. Ensure that all modifications are accurate and still conform to both federal and state laws, regulations, and guidance.

The next quarterly federal grant program meeting will be announced for May, and we can address questions and concerns regarding this communication at that meeting. In the meantime, feel free to reach out to [Laura Showe](#) with any specific questions regarding time and effort reporting and to [Melissa Myers](#) with any questions regarding internal controls.