Adequate Documentation: Complying with Grant Terms to Avoid Audit Findings

Every Student Succeeds Act (ESSA) Academy

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March 23, 2026

SOUTH CAROLINA
DEPARTMENT OF EDUCATION


Welcome

Agenda

1. Why accurate documentation is important
2. From SCDE to You: Subgrant terms and conditions
3. How documentation supports expenditures
4. Where to find additional resources

Why is this important?

- Evidence that something happened and how it happened is important

- Accurate documentation will reduce your risk of audit and monitoring findings!

Disclaimer

This presentation is designed to help you understand state requirements and federal regulations, including parts of 2 CFR Part 200, the Uniform Grant Guidance.

This presentation is *not a substitute* for reading the subgrant assurances, terms, and conditions, and the federal regulations.

Disclaimer, continued

This presentation is *not a substitute* for reading

- subgrant award
- program-specific assurances
- SCDE's Assurances and Terms & Conditions for Federal Subawards
- applicable federal regulations.

Recent Audit Findings

- Missing policies and procedures
- Inadequate **time keeping/record keeping/documentation** to support salary payments
- **Lack of documentation** and/or **insufficient documentation**
- Time and effort documentation not maintained
- **Lack of** contracts and related **documentation**
- **Lack of documentation to sufficiently support** how items were procured.

Accurate Documentation is Helpful

- Shows how taxes were used
- Enables transparency
- Meets requirements for record retention
- Meets auditor expectations
- Reduces risk of waste, fraud, and abuse.

Accurate Documentation is Required

- Expenditures of grant/subgrant funds
- Required matching funds
- Required in-kind contributions.

Documentation Must Be Accurate and Available

General ledger must show expenditure transactions incurred under grant/subgrant award

Expenditure must be both incurred *and* paid before you submit a request for reimbursement to SCDE.

2 CFR Part 200—Uniform Grant Guidance (UGG)

Effective for federal grant awards and subawards as of 12/24/14; updated August 2020 and April 2024

Administrative regulations, cost principles, and audit regulations

Goals: streamline federal regulations and strengthen oversight to reduce risks of waste, fraud, and abuse.

2 CFR Part 200.415 Requires Certification – UPDATED

"By submitting this report through the GAPS system, I certify to the best of my knowledge and belief that the ~~report~~**information provided herein** is true, complete, and accurate. Also, that the expenditures reported have been incurred and are for the purposes and objectives set forth in the terms and conditions of the Grant award…."

More Certification Language - UPDATED

"…I understand that the payment for this claim must not be duplicated or reimbursed from any other source and the related documentation to support this claim are on file and available for review at any time. I am aware that ~~any~~**the provision of** false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative ~~penalties for fraud, false statements, false claims or otherwise~~**consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812**."

From SCDE to Subgrantee

Federal Regulations and Requirements

SCDE's Annual Risk Assessment Criteria

- Performance (program, financials, reporting)
- Systems (management, fiscal)
- Significant changes (systems, personnel)
- Single Audit (timing, findings, corrective actions)
- Other (accreditation, test security, cheating, fraud, investigations).

Subgrant Award

Legally binding contract

- All requirements for funded project
- Applicable regulations and laws
- SCDE's Assurances and Terms and Conditions

Signatures of State Superintendent and subgrantee's chief executive (i.e., district superintendent or executive director).

SCDE’s Assurance C

[The subgrantee] Has an accounting system with sufficient *internal controls*, a clear audit trail, and written cost-allocation procedures as necessary.

SCDE’s Assurance C, continued

The financial management systems are capable of distinguishing expenditures that are attributable to this grant from those that are not attributable to this grant. This system is able to identify costs by programmatic year and by budget line item and to differentiate among direct, indirect, and administrative costs.

Last sentences of SCDE's Assurance C

In addition, the applicant will maintain *adequate supporting documents for the expenditures* (federal and nonfederal) and in-kind contributions, if any, that it makes under this grant.

Costs are shown in books or records (e.g., disbursements ledger, journal, payroll register) and *are supported by a source document* such as a receipt, travel voucher, invoice, bill, or in-kind voucher.

SCDE's Terms and Conditions I

Documentation. The grantee must provide for accurate and timely recording of receipts and expenditures.

The grantee's accounting system should distinguish receipts and expenditures attributable to each grant.

The grantee must review the memo regarding "Guidelines for Retaining Documentation to Support Expenditure Claims."

Details and Examples

Guidelines for Retaining Documentation to Support Expenditure Claims

Guidelines for Retaining Documentation to Support Expenditure Claims

- Details SCDE's expectations for recordkeeping
- Arranged by (state) cost centers:
  A. Salaries
  B. Employee Benefits
  C. Purchased Services
  D. Supplies and Materials

Documentation Required for Salaries

1. **Record of Time and Effort**
   a. Employee timesheet
   b. Personnel activity report (PAR)
   c. Semi-annual certification

2. **Terms of Employment**
   - Full name and position/job title
   - Job descriptions of detailed listing of duties
   - Records of wages/salary agreements (support hourly wages or annualized salary)

Federal Regulation for Time and Effort Reporting

2 CFR Part 200.430(g) Standards for Documentation of Personnel Expenses*

- Mandates charges must be based on *records that accurately reflect the work performed*
- Does not define *records* (i.e., it is up to recipient's system of *internal controls*)

*citation update effective 10/1/24

Since Regulations Do Not Define Records…

- The SCDE defines records expected for time and effort reporting
- See SCDE’s Assurances and Terms and Conditions
- Aligns with recipient’s system of internal control.

Requirement: Internal Controls

2 CFR Part 200.303

- Effective accountability and control over funds, property, and assets
- Provide reasonable assurance funds are being managed in compliance with statutes, regulations, and terms and conditions of award
- Must monitor compliance and take prompt action when noncompliance is identified
- **Must be documented**

Record of Time & Effort

a. Employee Timesheet
b. Personnel Activity Report (PAR)

Attachment B – PAR example

c. Semi-Annual Certification

Attachment C – Semi-Annual Certification example

Employee Timesheet

i. Employee’s full name

ii. Employee’s position

iii. Specific dates (i.e., daily and work week ending)

iv. Specific times (i.e., time in and time out)

v. Calculation of time worked (i.e. daily and work week ending)

vi. Calculation of Other time (i.e., sick, vacation, holiday)

vii. Employee’s signature and date

viii. Supervisor’s or Approving Agency Official’s signature and date

Personnel Activity Report (PAR)

Must support distribution employee's salary/wages among specific activities or cost objectives if employee works on

- More than one federal award
- A federal award and non-federal award
- An indirect cost activity and a direct cost activity
- Two or more indirect cost activities allocated using different bases, or
- An unallowed activity and a direct or indirect cost activity

In other words…

- If employee is partially paid in any way with federal subgrant or state grant, use a PAR
- Account for 100% of employee's time (both time supported by grant/subgrant and time not supported)
- Complete PAR *after the fact* (i.e, after time period being reporting).

b. PAR

1. Grant number and/or Grant Name (cost objective)
2. Employee's distribution (%) of time on each grant/subgrant award or cost objective
3. Employee's full name
4. Employee's position
5. Specific dates (i.e., daily & work week ending)
6. Specific times (i.e., time/in & time/out)

b. PAR, continued

7. Calculation of time worked (i.e., daily and work week ending)
8. Calculation of other time (i.e., sick, vacation, holiday)
9. Employee’s signature and date
10. Supervisor’s or Approving Agency Official’s signature and date

Sample PAR

Audrey Shifflett — Title: Grants Director — Month: August — Year: 2024

Name First/Last

Signature: Audrey H Shifflett — Date: 9/4/24 — Supervisor's Initial: J.T.

DIRECT TIME	Account for all time worked per day.																		(Minimum of 1/4 hour increments)														TOTAL	TOTAL
PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	HOURS	%
ESSER III (APR ESSER)	0.0	0.0			0.5	0.5	1.0	0.3	0.0			0.5	0.3	0.0	0.0	0.0			0.5	2.3	0.0	0.0	0.0			0.8	1.0	1.0	0.8	0.0		9.3	5.61%
Grants Program other	0.0	0.0			7.0	7.0	6.5	7.3	7.5			7.0	7.3	0.0	7.5	7.5			7.0	5.3	7.5	7.5	7.5			6.8	6.5	6.5	6.8	7.5		133.3	80.76%
																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
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																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
SUBTOTAL	0.0	0.0	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	0.0	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	142.5	86.36%
INDIRECT TIME																																	
Sick Leave																																0.0	0.00%
Holiday																																0.0	0.00%
Annual Leave	7.5	7.5												7.5																		22.5	100.00%
Prof. Development																																0.0	0.00%
Other (Describe)																																0.0	0.00%
SUBTOTAL	7.5	7.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22.5	13.64%
GRAND TOTALS	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	165.0	100.00%

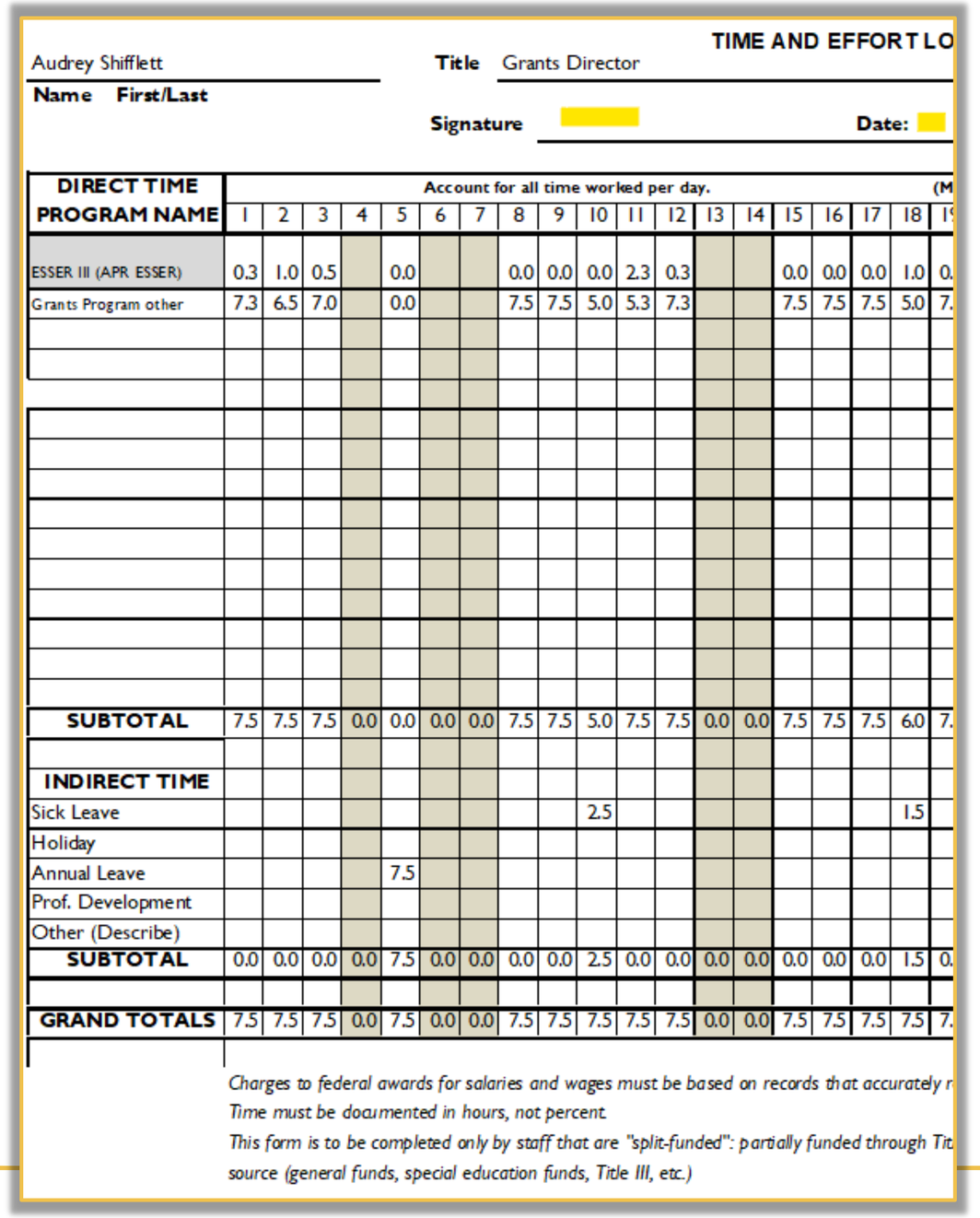
Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 CFR 200.430-431)

Time must be documented in hours, not percent.

This form is to be completed only by staff that are "split-funded": partially funded through Title I and partially funded through another funding

Close-Up of PAR

- Indicates work hours for specific programs/cost objectives
- Includes time away for sick leave, annual leave, holidays
- Format indicates times when no work occured
  - weekend days
  - holidays (example indicates July 4 holiday)



TIME AND EFFORT LO

Audrey Shifflett — Name First/Last

Title Grants Director

Signature

Date:

DIRECT TIME PROGRAM NAME	Account for all time worked per day. (M																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	1
ESSER III (APR ESSER)	0.3	1.0	0.5		0.0			0.0	0.0	0.0	2.3	0.3			0.0	0.0	0.0	1.0	0.
Grants Program other	7.3	6.5	7.0		0.0			7.5	7.5	5.0	5.3	7.3			7.5	7.5	7.5	5.0	7.
SUBTOTAL	7.5	7.5	7.5	0.0	0.0	0.0	0.0	7.5	7.5	5.0	7.5	7.5	0.0	0.0	7.5	7.5	7.5	6.0	7.
INDIRECT TIME																			
Sick Leave										2.5								1.5	
Holiday																			
Annual Leave					7.5														
Prof. Development																			
Other (Describe)																			
SUBTOTAL	0.0	0.0	0.0	0.0	7.5	0.0	0.0	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.
GRAND TOTALS	7.5	7.5	7.5	0.0	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.

Charges to federal awards for salaries and wages must be based on records that accurately r
Time must be documented in hours, not percent
This form is to be completed only by staff that are "split-funded": partially funded through Tit
source (general funds, special education funds, Title III, etc.)

Don’t do this

DIRECT TIME						Account for all time worked per day.													(Minimum of 1/4 hour increments)													TOTAL	TOTAL
PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	HOURS	%
Title I Funded	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	26.67%
																																	0.00%
Insert other funding																																	0.00%
source(s) below:																																	0.00%
General Funds	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	93.0	40.00%
Special Education	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	15.5	6.67%
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																																	0.00%
																																	0.00%
																																	0.00%
																																	0.00%
																																	0.00%
																																	0.00%
SUBTOTAL	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	170.5	73.33%
INDIRECT TIME																																	
Sick Leave	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	100.00%
Holiday																																	0.00%
Annual Leave																																	0.00%
Prof. Development																																	0.00%
Other (Describe)																																	0.00%
SUBTOTAL	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	26.67%
GRAND TOTALS	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	232.5	100.00%

Details of Why You Don't Do it!

Document says Employee worked exactly

- 2.0 hours on Title I
- 3.0 hours on district's General Fund activities
- half an hour on Special Education (IDEA) activities

every calendar day.

How is that possible?

DIRECT TIME						Account for all time worked per day.							
PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	1
Title I Funded	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2
Insert other funding													
source(s) below:													
General Funds	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.
Special Education	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.

More Details of Why You Don't Do it!

Document also says Employee took *2.0* hours of sick leave *every calendar day!*

INDIRECT TIME											
Sick Leave	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
Holiday											
Annual Leave											
Prof. Development											
Other (Describe)											
SUBTOTAL	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	

Do This!

TIME AND EFFORT LOG

Audrey Shifflett
Name First/Last

Title Grants Director

Month July **Year** 2024

Signature ______ **Date:** ______ **Supervisor's Initial** ______

DIRECT TIME PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL HOURS	TOTAL %
	Account for all time worked per day. (Minimum of 1/4 hour increments)																																
ESSER III (APR ESSER)	0.3	1.0	0.5		0.0			0.0	0.0	0.0	2.3	0.3			0.0	0.0	0.0	1.0	0.3			0.0	0.0	0.8	1.3	0.8			0.0	0.0	0.0	8.3	5.00%
Grants Program other	7.3	6.5	7.0		0.0			7.5	7.5	5.0	5.3	7.3			7.5	7.5	7.5	5.0	7.3			7.5	6.8	6.8	6.3	6.8			0.0	0.0	0.0	122.0	73.94%
																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
																																0.0	0.00%
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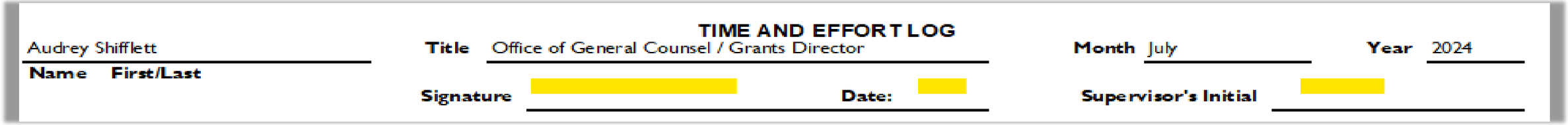
																																0.0	0.00%
																																0.0	0.00%
SUBTOTAL	7.5	7.5	7.5	0.0	0.0	0.0	0.0	7.5	7.5	5.0	7.5	7.5	0.0	0.0	7.5	7.5	7.5	6.0	7.5	0.0	0.0	7.5	6.8	7.5	7.5	7.5	0.0	0.0	0.0	0.0	0.0	130.3	78.94%
INDIRECT TIME																																	
Sick Leave										2.5								1.5					0.8									4.8	13.67%
Holiday																																0.0	0.00%
Annual Leave					7.5																								7.5	7.5	7.5	30.0	86.33%
Prof. Development																																0.0	0.00%
Other (Describe)																																0.0	0.00%
SUBTOTAL	0.0	0.0	0.0	0.0	7.5	0.0	0.0	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	7.5	7.5	7.5	34.8	21.06%
GRAND TOTALS	7.5	7.5	7.5	0.0	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	165.0	100.00%

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 CFR 200.430-431)
Time must be documented in hours, not percent.
This form is to be completed only by staff that are "split-funded": partially funded through Title I and partially funded through another funding source (general funds, special education funds, Title III, etc.)

Details of Do This!

- Employee name
- Employee’s position title
- Month/year (time period being reported)
- Employee’s signature line
- Supervisor’s signature.



TIME AND EFFORT LOG

Audrey Shifflett — Name First/Last

Title: Office of General Counsel / Grants Director

Month: July

Year: 2024

Signature:

Date:

Supervisor's Initial:

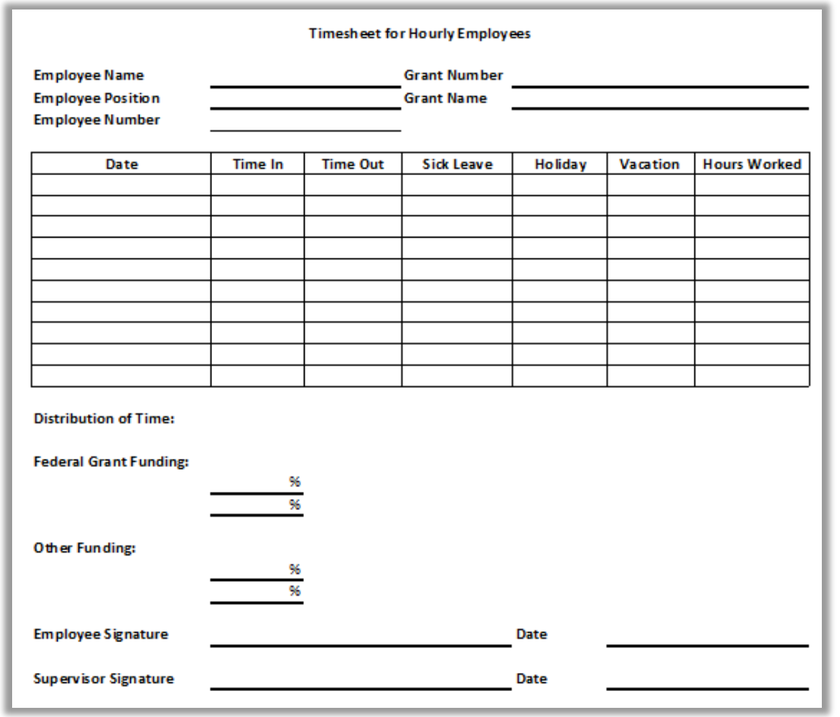
More Details of Do This!

- Record time accurately among projects/cost objectives
- Allow spaces for weekends, holidays, and closures

DIRECT TIME PROGRAM NAME	Account for all time worked per day.													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
ESSER III (APR ESSER)	0.3	1.0	0.5		0.0			0.0	0.0	0.0	2.3	0.3		
Grants Program other	7.3	6.5	7.0		0.0			7.5	7.5	5.0	5.3	7.3		

Timesheet as PAR

- Employee name/title-position
- Grant program name and/or number
- Dates
- Time worked (specifics)
- Other leave (sick, holiday, vacation)
- Totals
- Distribution of time among programs
- Employee and supervisor signatures with dates



Timesheet for Hourly Employees

Employee Name _____ Grant Number _____
Employee Position _____ Grant Name _____
Employee Number _____

Date	Time In	Time Out	Sick Leave	Holiday	Vacation	Hours Worked

Distribution of Time:

Federal Grant Funding:

_____ %
_____ %

Other Funding:

_____ %
_____ %

Employee Signature _____ Date _____

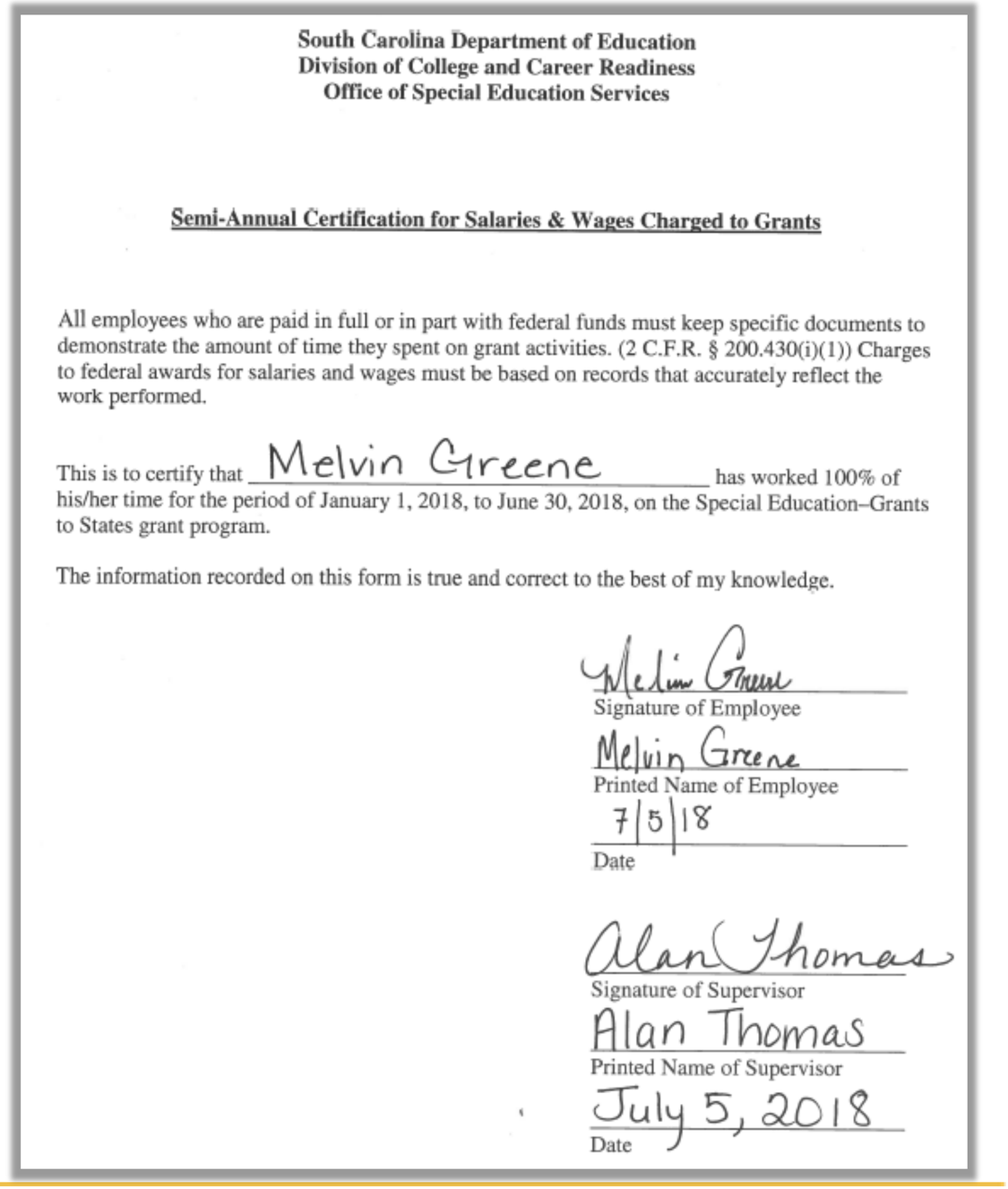
Supervisor Signature _____ Date _____

Semi-Annual Certification

- Only for employee working under **single** federal subgrant or state grant
- Certifies work solely on award covered by period of certification
- Signed by both employee and supervisor or approving agency official
- If applicable, organization can use blanket semi-annual certification for more than one employee working solely on same subgrant/grant (attachment D)

Semi-Annual Certification Example

- Employee is 100% FTE on *one* grant-funded program/cost objective
- Form completed *after the fact*
- Has employee signature with date
- Has supervisor signature with date



South Carolina Department of Education
Division of College and Career Readiness
Office of Special Education Services

Semi-Annual Certification for Salaries & Wages Charged to Grants

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)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

This is to certify that Melvin Greene has worked 100% of his/her time for the period of January 1, 2018, to June 30, 2018, on the Special Education–Grants to States grant program.

The information recorded on this form is true and correct to the best of my knowledge.

Melvin Greene
Signature of Employee

Melvin Greene
Printed Name of Employee

7/5/18
Date

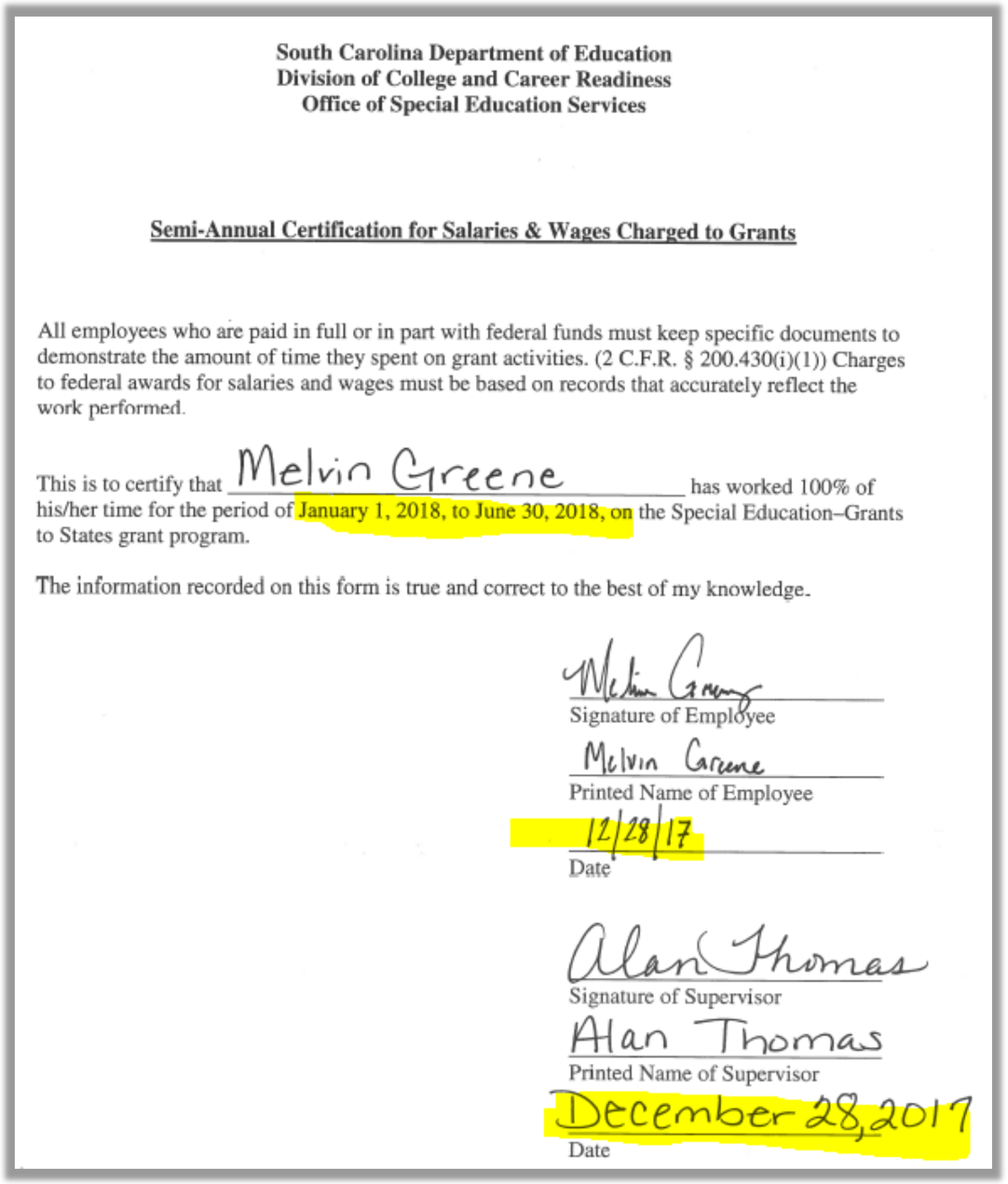
Alan Thomas
Signature of Supervisor

Alan Thomas
Printed Name of Supervisor

July 5, 2018
Date

Example 1 – Bad Semi-Annual Certification

How can an employee and supervisor certify *in December* work for a time period that does not start until January?



South Carolina Department of Education
Division of College and Career Readiness
Office of Special Education Services

Semi-Annual Certification for Salaries & Wages Charged to Grants

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)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

This is to certify that Melvin Greene has worked 100% of his/her time for the period of January 1, 2018, to June 30, 2018, on the Special Education–Grants to States grant program.

The information recorded on this form is true and correct to the best of my knowledge.

Melvin Greene
Signature of Employee

Melvin Greene
Printed Name of Employee

12/28/17
Date

Alan Thomas
Signature of Supervisor

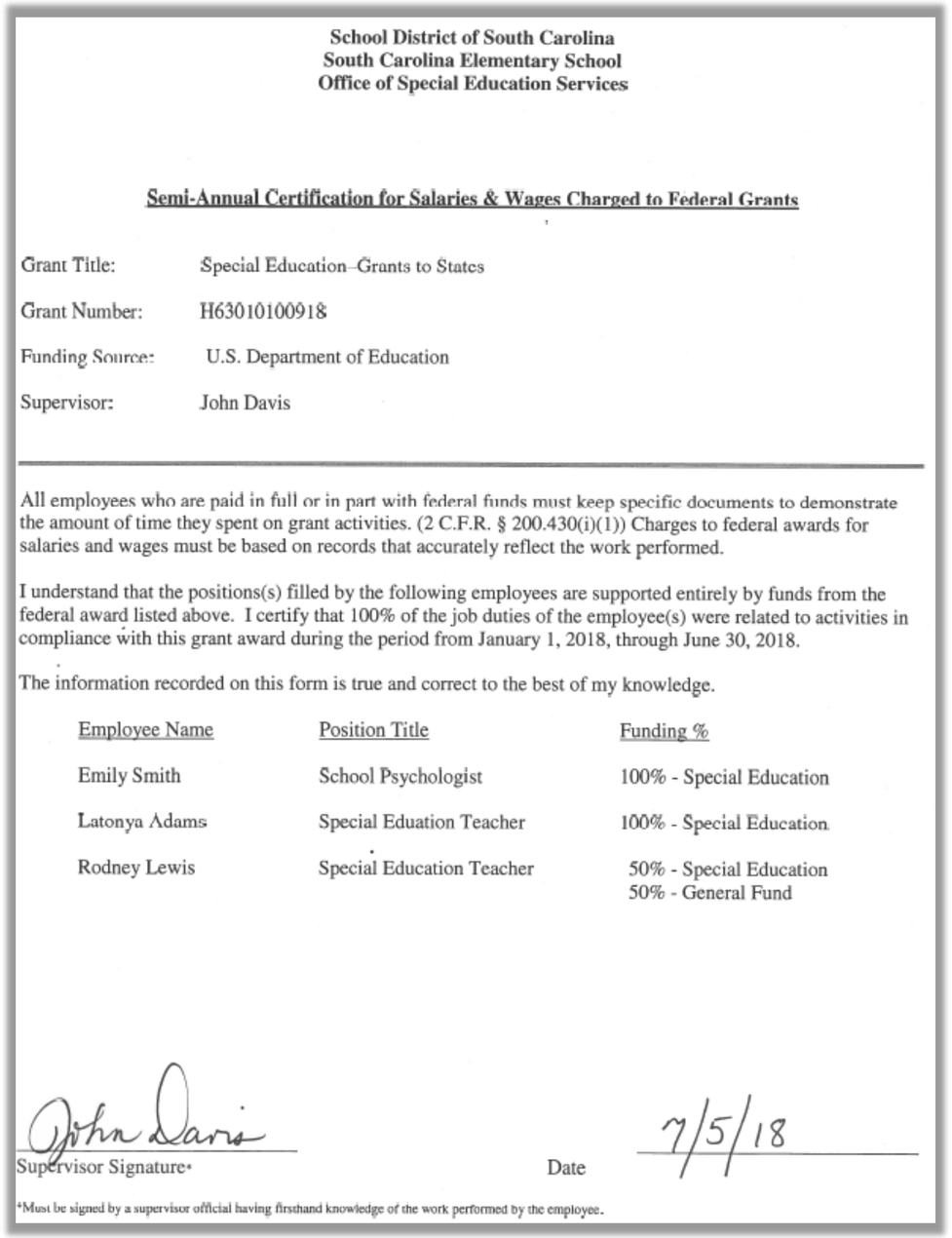
Alan Thomas
Printed Name of Supervisor

December 28, 2017
Date

Blanket Semi-Annual Certification

For more than one employee working 100% FTE on *one* grant program/cost objective:

- Employee names
- Position titles
- Funding percentage(s) and grant program(s)
- Supervisor's signature with date
- Certification language



School District of South Carolina
South Carolina Elementary School
Office of Special Education Services

Semi-Annual Certification for Salaries & Wages Charged to Federal Grants

Grant Title: Special Education–Grants to States

Grant Number: H63010100918

Funding Source: U.S. Department of Education

Supervisor: John Davis

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)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the positions(s) filled by the following employees are supported entirely by funds from the federal award listed above. I certify that 100% of the job duties of the employee(s) were related to activities in compliance with this grant award during the period from January 1, 2018, through June 30, 2018.

The information recorded on this form is true and correct to the best of my knowledge.

Employee Name	Position Title	Funding %
Emily Smith	School Psychologist	100% - Special Education
Latonya Adams	Special Eduation Teacher	100% - Special Education
Rodney Lewis	Special Education Teacher	50% - Special Education 50% - General Fund

John Davis
Supervisor Signature*

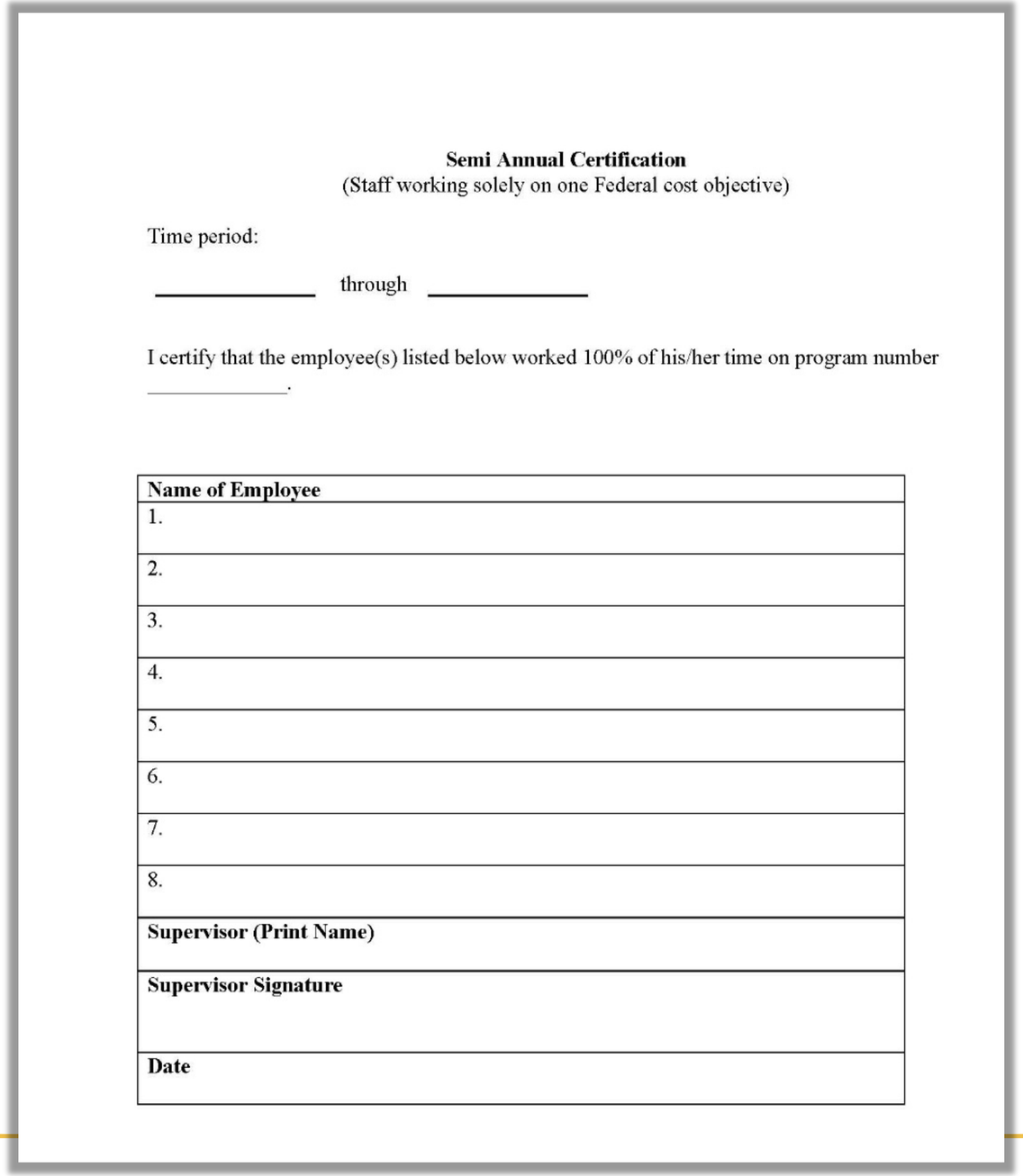
Date 7/5/18

*Must be signed by a supervisor official having firsthand knowledge of the work performed by the employee.

Blanket Semi-Annual Certification

Another example:
Same elements, different format

- Employee names
- Position titles
- Funding percentage(s) and grant program(s)
- Supervisor’s signature with date
- Certification language.



Semi Annual Certification
(Staff working solely on one Federal cost objective)

Time period:

_____ through _____

I certify that the employee(s) listed below worked 100% of his/her time on program number _____.

Name of Employee
1.
2.
3.
4.
5.
6.
7.
8.
Supervisor (Print Name)
Supervisor Signature
Date

Entity's Instructions for Blanket Semi-Annual Certification

- Entity provided instructions for completing the semi-annual certification
- Good way to eliminate errors in completion.

Instructions
This form must be signed by hand and dated after-the-fact to be valid. Please see the notes below, which provide explanations on how the form should be completed.

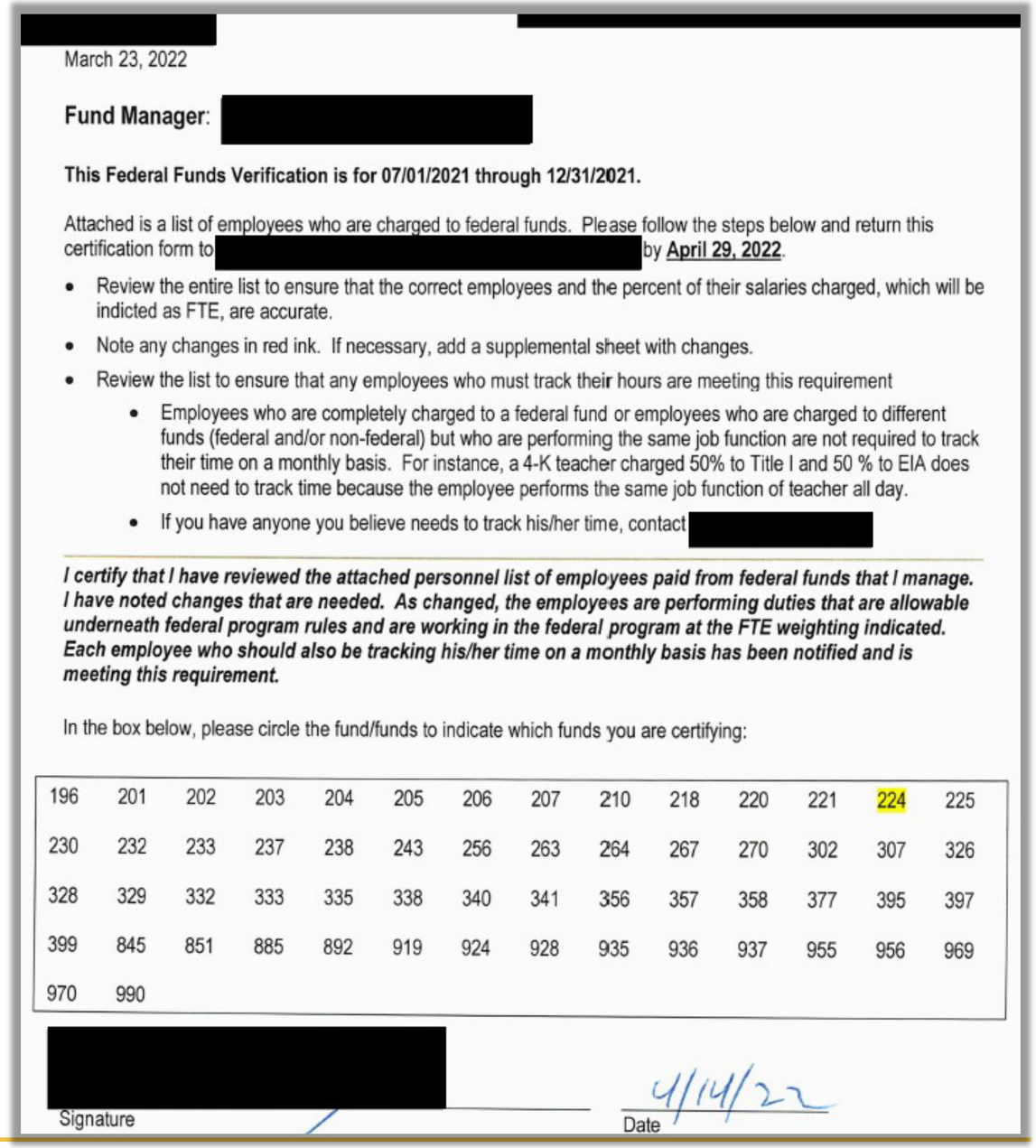
Notes
A - Please fill in the dates worked by the employees if the dates worked are different from the dates listed on the semi-annual certification. The semi-annual certification will either list the dates as January 1 through June 30 or July 1 through December 31. Please list the dates with the month, day, and year.
B - Please describe the Federal program in enough detail so that it can be easily discernible what cost objective the employees worked on. Some examples are provided below:

Title I, Part A
Title I, School Improvement
Homeless Education
Math and Science Partnerships or MSP
Migrant Education
Charter Schools
Twenty-First Century Community Learning Centers or 21st CCLC
School Improvement Grant 1003 (g) or SIG 1003 (g)
Race to the Top or RT3
Consolidated Federal Administration – for programs that consolidate their administration funds
Longitudinal Data Systems or LDS
IDEA Part B, Special Project
IDEA Part B, Administration
School Nutrition
Career and Technical Education, Administration or Perkins IV, Administration
Career and Technical Education, Leadership or Perkins IV, Leadership
Title II, Part A
Special Education – Data Collection

C - Please print or type the names of the employees. This information must be legible. Additional rows may be added if the number of employees is greater than 20 and rows may be deleted if the number of employees is less than 20. Notes may be added as needed if the employees listed on the form worked different time periods. If an employee worked a different time period than the one listed on the form please add the time period worked after the employee's name in parenthesis.
D – The form must be signed a supervisor having first-hand knowledge of the work performed by each employee listed on the form. The employees listed on the form do not have to sign the form. The form needs to be dated by the supervisor. The date needs to be after-the-fact, i.e. the date must be after the dates worked by the employees on the form.

Example 2 – Another Bad Semi-Annual Certification

- Do not add a “cover sheet” that *does not certify* anything
- Do not certify for more than one federal grant on one semi-annual certification.



[redacted]

March 23, 2022

Fund Manager: [redacted]

This Federal Funds Verification is for 07/01/2021 through 12/31/2021.

Attached is a list of employees who are charged to federal funds. Please follow the steps below and return this certification form to [redacted] by **April 29, 2022**.

- Review the entire list to ensure that the correct employees and the percent of their salaries charged, which will be indicted as FTE, are accurate.
- Note any changes in red ink. If necessary, add a supplemental sheet with changes.
- Review the list to ensure that any employees who must track their hours are meeting this requirement
  - Employees who are completely charged to a federal fund or employees who are charged to different funds (federal and/or non-federal) but who are performing the same job function are not required to track their time on a monthly basis. For instance, a 4-K teacher charged 50% to Title I and 50 % to EIA does not need to track time because the employee performs the same job function of teacher all day.
  - If you have anyone you believe needs to track his/her time, contact [redacted]

I certify that I have reviewed the attached personnel list of employees paid from federal funds that I manage. I have noted changes that are needed. As changed, the employees are performing duties that are allowable underneath federal program rules and are working in the federal program at the FTE weighting indicated. Each employee who should also be tracking his/her time on a monthly basis has been notified and is meeting this requirement.

In the box below, please circle the fund/funds to indicate which funds you are certifying:

196	201	202	203	204	205	206	207	210	218	220	221	224	225
230	232	233	237	238	243	256	263	264	267	270	302	307	326
328	329	332	333	335	338	340	341	356	357	358	377	395	397
399	845	851	885	892	919	924	928	935	936	937	955	956	969
970	990												

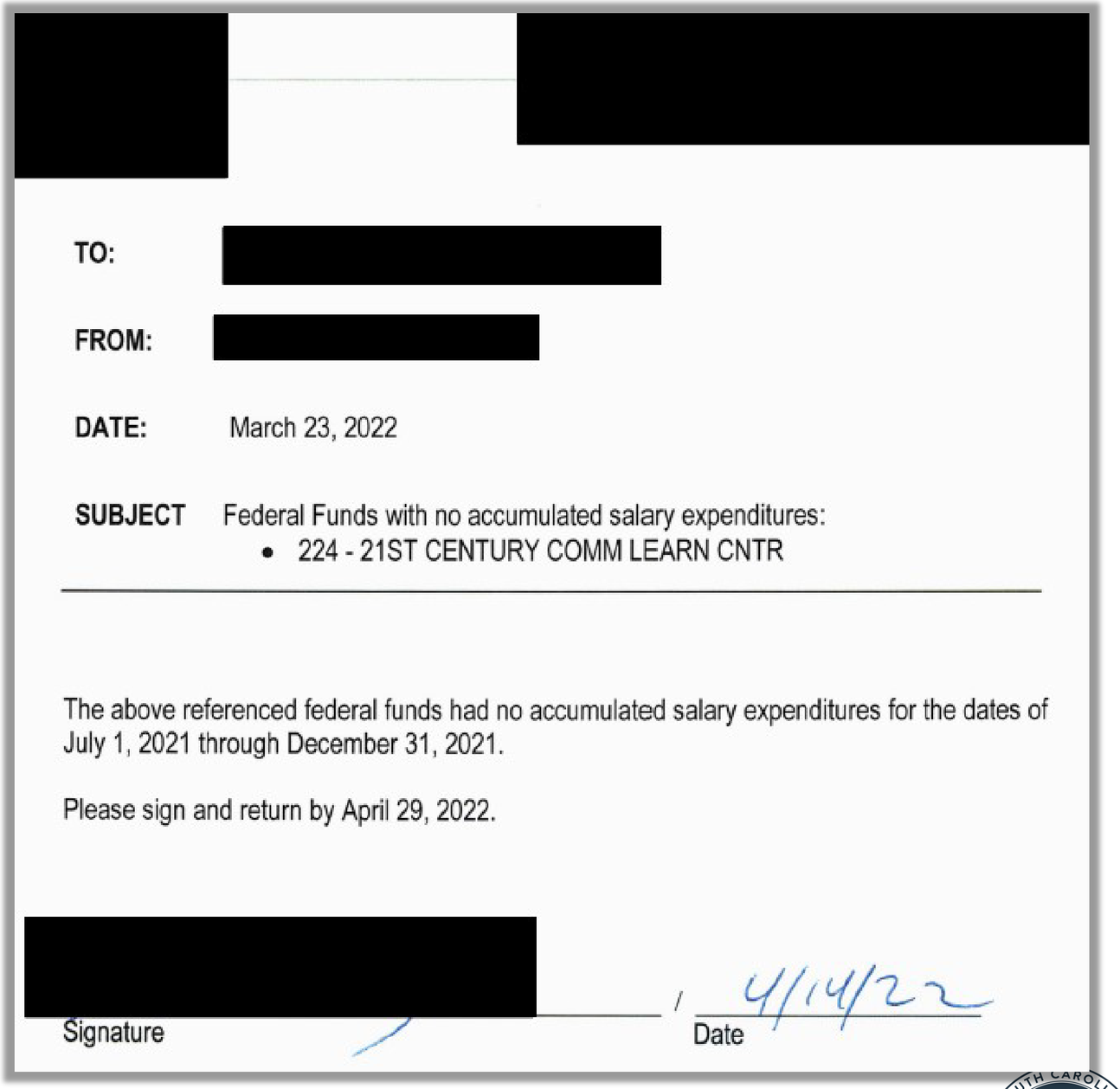
[redacted] 4/14/22

Signature Date

More on Example 2 – Another Bad Semi-Annual Certification

- Do not add other memos that *do not certify* anything

- It should not take *until April* to certify prior July 1—December 31 time period.



[redacted]

TO: [redacted]

FROM: [redacted]

DATE: March 23, 2022

SUBJECT Federal Funds with no accumulated salary expenditures:

- 224 - 21ST CENTURY COMM LEARN CNTR

The above referenced federal funds had no accumulated salary expenditures for the dates of July 1, 2021 through December 31, 2021.

Please sign and return by April 29, 2022.

[redacted] / 4/14/22

Signature Date

Documentation to Support Employee Benefits

a. Payroll registers

b. Copies of tax forms

c. Invoices from insurance providers

d. Support for allocations – written methodology and procedures for how entity charges benefits to state and federal programs, if applicable

Note: federal and state income taxes withheld are *not* benefits.

Documentation to Support Purchased Services

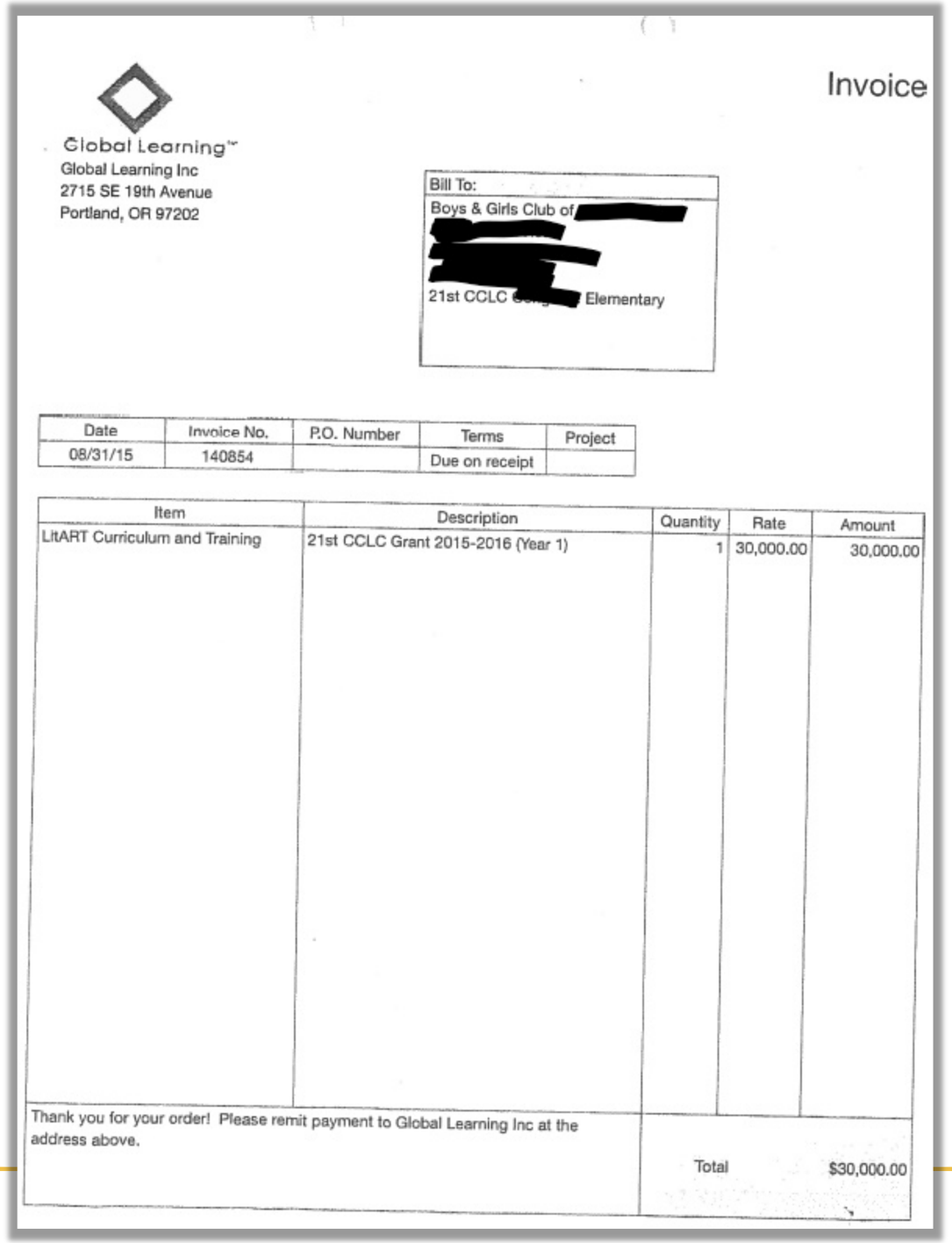
- Contractual Services
- Travel

Contractual Services

a. Contractual Agreement or Terms of Services
b. Purchase orders, purchase requisitions
c. Invoices
d. Timesheets
e. Documentation to support solicitation of services, including justifications for methods of procurement and selection of contractor or consultant

Bad Invoice

- Needs more details
- What is the item description?
- What was received for the funds?



Invoice

Global Learning™
Global Learning Inc
2715 SE 19th Avenue
Portland, OR 97202

Bill To:
Boys & Girls Club of [redacted]
21st CCLC [redacted] Elementary

Date	Invoice No.	P.O. Number	Terms	Project
08/31/15	140854		Due on receipt	

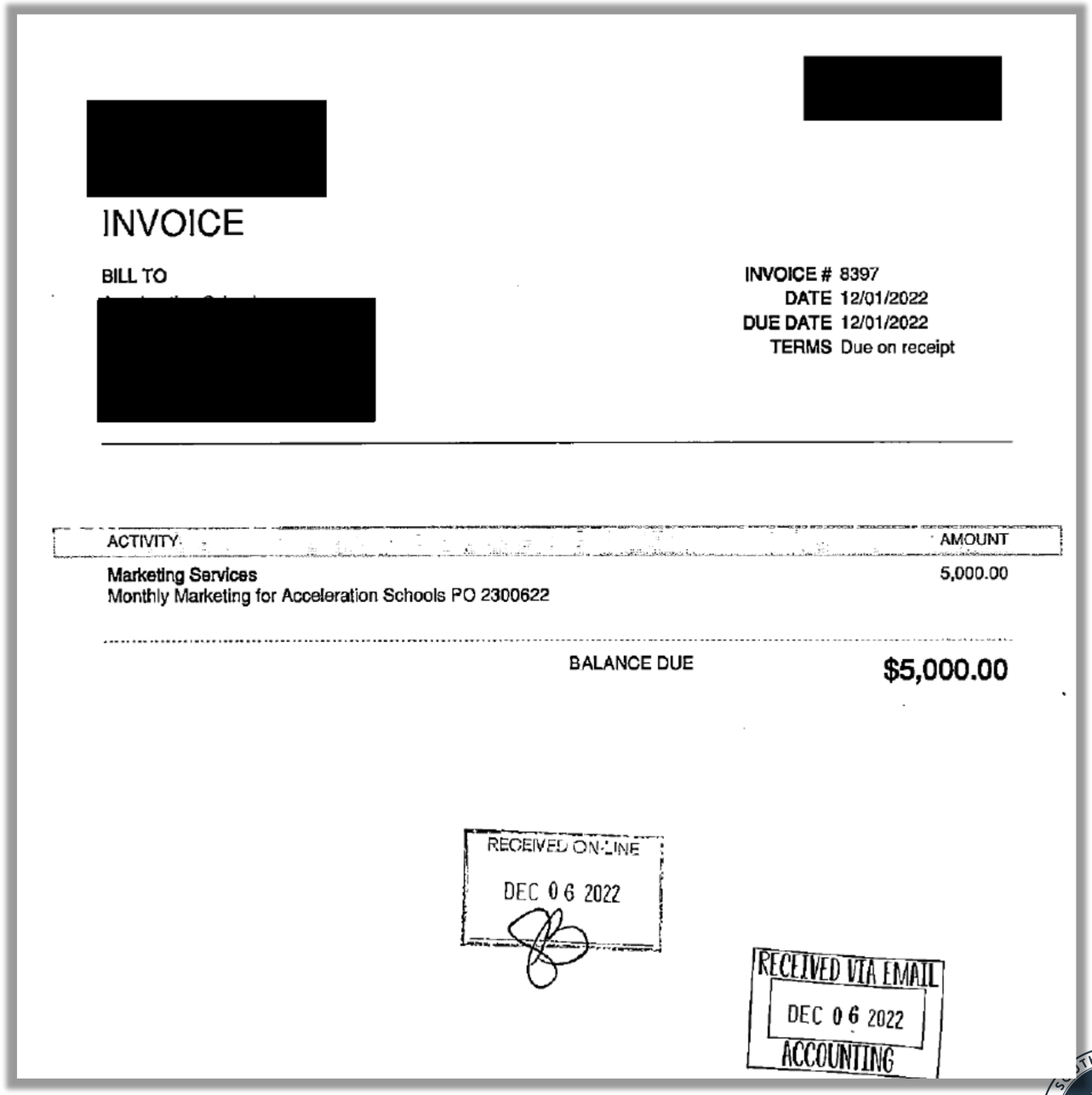
Item	Description	Quantity	Rate	Amount
LitART Curriculum and Training	21st CCLC Grant 2015-2016 (Year 1)	1	30,000.00	30,000.00

Thank you for your order! Please remit payment to Global Learning Inc at the address above.

Total $30,000.00

Another Bad Invoice

- Needs more details
- What month/time period are the services for?
- What was performed during the month?
  - Are you getting what you paid for?



[redacted]

[redacted]

INVOICE

BILL TO

[redacted]

INVOICE # 8397
DATE 12/01/2022
DUE DATE 12/01/2022
TERMS Due on receipt

ACTIVITY	AMOUNT
Marketing Services Monthly Marketing for Acceleration Schools PO 2300622	5,000.00

BALANCE DUE **$5,000.00**

RECEIVED ON-LINE
DEC 06 2022

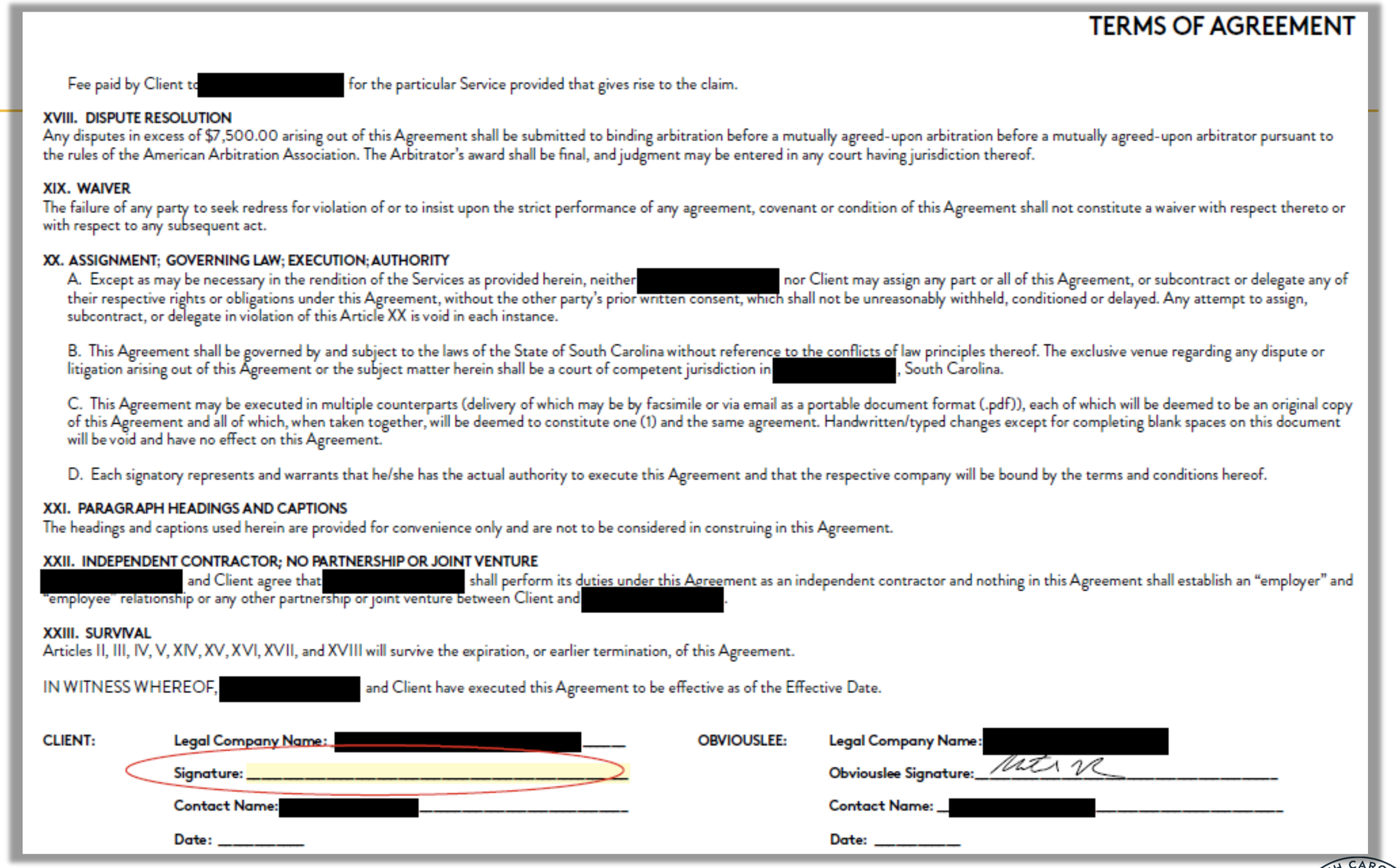
RECEIVED VIA EMAIL
DEC 06 2022
ACCOUNTING

“We use our invoices as contracts…”

- Invoices ARE NOT contracts, ever!
- Purchased orders should not be used for service contracts
- Missing documentation/lack of documentation for contracts
- Audit/monitoring finding

Contracts

- Must have contract for services
- Needs to be signed



TERMS OF AGREEMENT

Fee paid by Client to [redacted] for the particular Service provided that gives rise to the claim.

XVIII. DISPUTE RESOLUTION
Any disputes in excess of $7,500.00 arising out of this Agreement shall be submitted to binding arbitration before a mutually agreed-upon arbitration before a mutually agreed-upon arbitrator pursuant to the rules of the American Arbitration Association. The Arbitrator's award shall be final, and judgment may be entered in any court having jurisdiction thereof.

XIX. WAIVER
The failure of any party to seek redress for violation of or to insist upon the strict performance of any agreement, covenant or condition of this Agreement shall not constitute a waiver with respect thereto or with respect to any subsequent act.

XX. ASSIGNMENT; GOVERNING LAW; EXECUTION; AUTHORITY

A. Except as may be necessary in the rendition of the Services as provided herein, neither [redacted] nor Client may assign any part or all of this Agreement, or subcontract or delegate any of their respective rights or obligations under this Agreement, without the other party's prior written consent, which shall not be unreasonably withheld, conditioned or delayed. Any attempt to assign, subcontract, or delegate in violation of this Article XX is void in each instance.

B. This Agreement shall be governed by and subject to the laws of the State of South Carolina without reference to the conflicts of law principles thereof. The exclusive venue regarding any dispute or litigation arising out of this Agreement or the subject matter herein shall be a court of competent jurisdiction in [redacted], South Carolina.

C. This Agreement may be executed in multiple counterparts (delivery of which may be by facsimile or via email as a portable document format (.pdf)), each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one (1) and the same agreement. Handwritten/typed changes except for completing blank spaces on this document will be void and have no effect on this Agreement.

D. Each signatory represents and warrants that he/she has the actual authority to execute this Agreement and that the respective company will be bound by the terms and conditions hereof.

XXI. PARAGRAPH HEADINGS AND CAPTIONS
The headings and captions used herein are provided for convenience only and are not to be considered in construing in this Agreement.

XXII. INDEPENDENT CONTRACTOR; NO PARTNERSHIP OR JOINT VENTURE
[redacted] and Client agree that [redacted] shall perform its duties under this Agreement as an independent contractor and nothing in this Agreement shall establish an "employer" and "employee" relationship or any other partnership or joint venture between Client and [redacted].

XXIII. SURVIVAL
Articles II, III, IV, V, XIV, XV, XVI, XVII, and XVIII will survive the expiration, or earlier termination, of this Agreement.

IN WITNESS WHEREOF, [redacted] and Client have executed this Agreement to be effective as of the Effective Date.

CLIENT:	**Legal Company Name:** [redacted]	**OBVIOUSLEE:**	**Legal Company Name:** [redacted]
	Signature: _____		**Obviouslee Signature:** _____
	Contact Name: [redacted] _____		**Contact Name:** [redacted] _____
	Date: _____		**Date:** _____

Travel Documentation

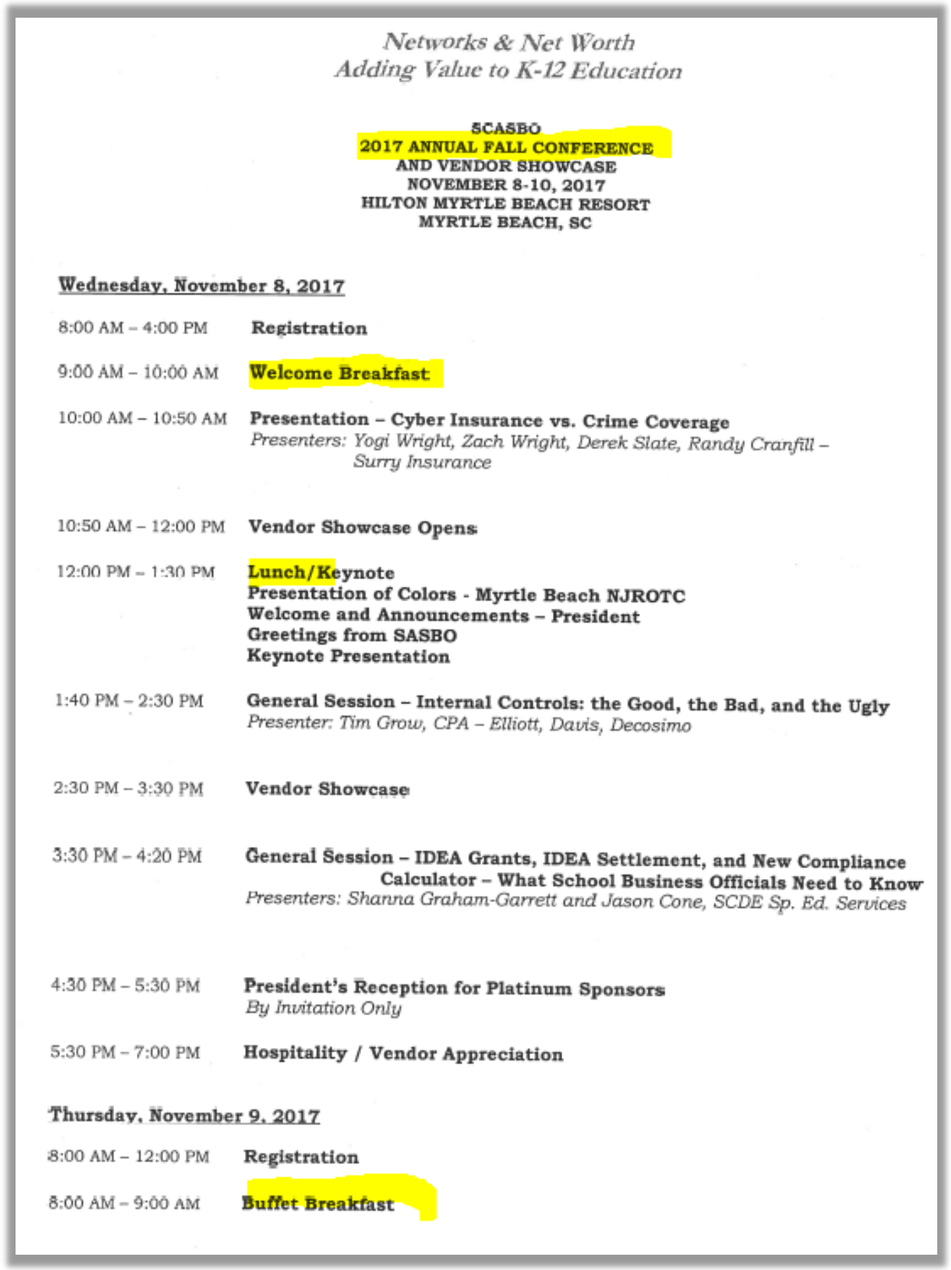
- Lodging
  - Conference or event itinerary (supports need for lodging)
  - Itemized lodging receipt (showing zero balance due)
- Mileage
  - Log with dates traveled, travel destination(s), miles traveled
- Meals
  - Trip departure and arrival times (State budget proviso 117.20 limits funds)
  - Purpose of meal purchases

Travel Documentation, continued

- Meals, continued
  - Not allowable:
    - Meals included with conference/meeting registration
    - Alcoholic beverages
- Registration
  - Conference or event itinerary
  - Record of registration fees
  - Copies of checks to support payment
- Transportation
  - Conference or event itinerary
  - Itemized transportation receipt (airfare, bus fare, car rental, etc.)
  - Copies of checks to support payment.

Conference Agenda

- Detailed schedule of activities
- Meals provided



Networks & Net Worth
Adding Value to K-12 Education

SCASBO
2017 ANNUAL FALL CONFERENCE
AND VENDOR SHOWCASE
NOVEMBER 8-10, 2017
HILTON MYRTLE BEACH RESORT
MYRTLE BEACH, SC

Wednesday, November 8, 2017

8:00 AM – 4:00 PM	**Registration**
9:00 AM – 10:00 AM	**Welcome Breakfast**
10:00 AM – 10:50 AM	**Presentation – Cyber Insurance vs. Crime Coverage** *Presenters: Yogi Wright, Zach Wright, Derek Slate, Randy Cranfill – Surry Insurance*
10:50 AM – 12:00 PM	**Vendor Showcase Opens**
12:00 PM – 1:30 PM	**Lunch/Keynote** **Presentation of Colors - Myrtle Beach NJROTC** **Welcome and Announcements – President** **Greetings from SASBO** **Keynote Presentation**
1:40 PM – 2:30 PM	**General Session – Internal Controls: the Good, the Bad, and the Ugly** *Presenter: Tim Grow, CPA – Elliott, Davis, Decosimo*
2:30 PM – 3:30 PM	**Vendor Showcase**
3:30 PM – 4:20 PM	**General Session – IDEA Grants, IDEA Settlement, and New Compliance Calculator – What School Business Officials Need to Know** *Presenters: Shanna Graham-Garrett and Jason Cone, SCDE Sp. Ed. Services*
4:30 PM – 5:30 PM	**President's Reception for Platinum Sponsors** *By Invitation Only*
5:30 PM – 7:00 PM	**Hospitality / Vendor Appreciation**

Thursday, November 9, 2017

8:00 AM – 12:00 PM	**Registration**
8:00 AM – 9:00 AM	**Buffet Breakfast**

Hotel Folio

- Guest's name
- Arrival and departure dates
- Zero balance

401 WEST PRATT STREET
BALTIMORE, MD 21201
TELEPHONE 443-573-8700 • FAX 443-683-8841

DAVIS, HERSHULA
[redacted]
UNITED STATES OF AMERICA

1544/D2
4/28/2025 8:50:00 PM
5/1/2025

1/0
150.00

Rate Plan: BRU200
[redacted]
AL:
Car:

Confirmation Number: 3234425082

5/1/2025

3/18/2025	6506218	Advance Deposit VS *1496	($176.25)
4/24/2025	6547253	Advance Deposit	($352.50)
4/28/2025	6552962	GUEST ROOM	$150.00
4/28/2025	6552962	CITY TAX (R)	$14.25
4/28/2025	6552962	STATE TAX (R)	$9.00
4/28/2025	6552962	BALTIMORE TOURISM ASSESSMENT	$3.00
4/29/2025	6554182	GUEST ROOM	$150.00
4/29/2025	6554182	CITY TAX (R)	$14.25
4/29/2025	6554182	STATE TAX (R)	$9.00
4/29/2025	6554182	BALTIMORE TOURISM ASSESSMENT	$3.00
4/30/2025	6555378	GUEST ROOM	$150.00
4/30/2025	6555378	CITY TAX (R)	$14.25
4/30/2025	6555378	STATE TAX (R)	$9.00
4/30/2025	6555378	BALTIMORE TOURISM ASSESSMENT	$3.00
		BALANCE	$0.00

Hilton Honors(R) stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 6,500+ hotels and resorts in 119 countries, please visit Honors.com

Thank you for choosing Hilton. You'll get more when you book directly with us - more destinations, more points, and more value. Book your next stay at hilton.com.

D. Documentation to Support Supplies and Materials

- Copy of invoice or purchase receipt
- Purchase order or receiving document, packing slips (if applicable)
- Documentation to support solicitation of goods, including justifications for methods of procurement and selection of vendor

Questions?

Resources

- Electronic Code of Federal Regulations www.ecfr.gov
- UGG and EDGAR https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html
- US Dept. of Education's Grants Administration Courses and Resources https://www2.ed.gov/fund/grant/about/training-management.html
- SCDE Guidelines for Retaining Documentation to Support Expenditures Claims https://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/guidelines-for-retaining-documentation-to-support-expenditures/

Contact Us!

- Hershula Davis, Office of Audit Services

  hdavis@ed.sc.gov

ed.sc.gov