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Planning and Development Office Mission

"The Planning and Development Office provides collegewide leadership and technical support for accreditation, grants development and management, institutional effectiveness (including learner outcomes assessment), institutional research and strategic planning to enhance and expand activities which advance the vision, core values, mission and goals of Iowa Lakes Community College."

PREFACE

The first edition of this Project Management Guide was developed during spring 1989, shortly after Iowa Lakes Community College established the collegewide grants office. More than a decade later and now in the third edition, the purpose of the guide remains the same. It is intended to serve as a personal reference for internal grant-project management.

As a grant project director, you are an important member of the team of employees dedicated to responding to the needs of the students and communities served by Iowa Lakes Community College. Your work to make the project successful and accountable is appreciated.

An important function of the Office of Planning and Development is to assist project managers and their staffs in administering their projects. The Planning and Development Office staff is willing to meet with you as often as necessary. This guide was developed to save project directors time and energy searching for answers to such questions as how to purchase supplies or make a budget change. This updated version of ***the Iowa Lakes Grant-Funded Project Management Guide*** provides basic information about audit responsibilities, college operational policies and resources as well as other general information. *Disclaimer…this guide is not meant to isolate you from consulting with Planning and Development Office staff. If you have questions, please don't hesitate to call.*

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Chapter I

WHAT DOES THE PLANNING AND DEVELOPMENT OFFICE DO?

The Office of Planning and Development exists to respond to the needs of Iowa Lakes Community College students, faculty, staff, and the greater communities. Through collaboration with students, faculty, staff, and other colleges or community agencies, Planning and Development staff participate in team efforts to identify emerging trends that will impact Iowa Lake's future viability, develop new and innovative programming, secure supplemental external funding or resources to support college goals, and evaluate the effectiveness of collegewide effectiveness in meeting its mission.

Coordination of the following functions is the primary responsibility of the Planning and Development Office:

- grant proposal development, submission, administration, and evaluation;
- selected grant project implementation such as Title III;
- technical assistance to grant-funded project staff;
- institutional strategic planning;
- assessment of student outcomes, program review and evaluation, and overall institutional effectiveness;
- state and regional accreditation;
- institutional research;
- publication of the *Iowa Lakes Annual Report* and *Institutional Effectiveness Report.*

The focus of the guide is on the external funding function, and is intended to be a resource for grant personnel in administering projects within the organizational structure of Iowa Lakes Community College.

The Grants Function at Iowa Lakes

The Office of Planning and Development is the internal communication link for faculty and staff regarding external grant opportunities, emerging trends in grant-making, and pending federal or state legislation that may impact grant funding at Iowa Lakes. In addition, the Office of Planning and Development provides technical assistance to the grant-funded personnel regarding interpretation of regulatory requirements, communication with funding agencies, and modification of project budgets, goals/objectives, or scope. Finally, the Office of Planning and Development serves as a monitor to ensure college compliance with program regulations and grant contracts, as well as an advocate for Iowa Lakes with funding agencies and legislators.

How Grant Proposals Are Developed

The Office of Planning and Development continually searches for grant funding sources or other partnerships which may respond to identified college or program needs. A college faculty or staff member may become aware of funding opportunity as well. The Office of Planning and Development's responsibility in developing proposals includes working with faculty and/or staff to develop the project focus or scope, final editing of the proposal application, guiding the proposal through the internal and external "systems," and tracking proposal progress through the agency system from submission to award. The degree of responsibility for proposal writing by the Office of Planning and Development is negotiated on an individual basis.

The grant initiator *(faculty, staff, administrator)* is an invaluable partner in the proposal development process. This individual *(or group of individuals)* usually has technical expertise in the discipline or area which is VITAL to submitting a competitive proposal. The grant writer assigned to your project will facilitate grant proposal development and submission.

Grant writing is a collaborative effort.

Once a funding source or partnership is found, the grant initiator and the Office of Planning and Development contacts the potential project director to confirm the identified needs. The potential project director then obtains authorization from the Campus Dean and Chief Academic Officer to proceed with proposal development. The next step includes securing the application and its requirements, reviewing all pertinent resource materials, meeting with the project director to review rough drafts, writing and rewriting rough drafts, and finalizing the proposed budget and proposal. College faculty and staff are encouraged to actively participate in the proposal development and writing process. In many cases, especially proposals requiring extensive technical material, the most appropriate writer may be faculty or other staff members. The grant is submitted to the funding agency and copies of the proposal application is distributed to the project director and the appropriate dean with one copy filed at the Office of Planning and Development. The Planning and Development Office will be the official contact for notification of funding outcomes. (See: Grant Proposal Planning Form, Attachment A, page 34).

The grant proposal planning form should be submitted to the Office of Planning and Development or the assigned grant writer prior to initiating the proposal development process. The form requests a written description of the proposed project including: application deadline, approximate funding request **- including any institutional match required, staff requirements, continuation plans, the signatures of the Campus Dean, Chief Academic Officer, and the Executive Director of Planning and Development**.

The College President is the only person that can commit college funds.

If necessary, the assigned grant writer will assist with the completion of the form.

If funded, proposal budget revisions will be coordinated by the Office of Planning and Development in consultation with the project director and other appropriate college staff. The Office of Planning and Development will be responsible for transmittal of budget revisions to the funding agency.
The original project award letter and revised budget will be filed at the Office of Planning and Development with a copy of the letter distributed to the project director, appropriate dean and the Chief Financial Officer.

Regardless of acceptance or denial of the funding application, the Office of Planning and Development will request written "Readers Comments" from the funding agency. This information will be shared with the requesting faculty or staff, project director, and the appropriate dean, and will be used in developing future proposals.

The Office of Planning and Development will review all project reports and edit documents as necessary before submission to the appropriate funding agency to ensure compliance with reporting requirements. ***Reports should be received in the Office of Planning and Development one week before due date.***

New Project Director Orientation
Prior to implementing new grant projects, or when new personnel assume leadership for project direction, an orientation for the new project director is held to assist in project administration. Orientations are coordinated by the Office of Planning and Development. Key players in the orientation include the project directors, the Office of Planning and Development staff, the Chief Financial Officer, the supervising dean, and other staff as appropriate (i.e., Finance Office staff members.) The purpose of the orientation will be to review regulations or special conditions governing the grant, the budget, and the process for expending funds including account numbers and budget codes, achievements of project goals, needed goal or budget modification, and other college processes as appropriate. The orientation also serves to establish a support network for the project director.

After completing negotiations with the funding agency, and prior to a new project director assuming his/her responsibilities, the Executive Director of Planning and Development and the Chief Financial Officer will review the grant award with the new director regarding:

- Scope of work,
- Allowable costs,
- Limitations on expenditures and budget transfers,
- Payment provisions,
- Accounting and auditing requirements,
- Line item changes,
- Time period of grant,
- Equipment purchase policy (if applicable),
- Extension policy,
- Required programmatic and financial reports and due dates,
- Subcontract policies (if applicable),
- Travel policies,
- In-kind and in-direct costs.

Chapter II

PROJECT DIRECTOR'S RESPONSIBILITY

The project director is responsible for day-to-day coordination of the grant project. This coordination is guided by the final negotiated proposal, the regulations of the funding agency, and the college's policies and procedures**. A project director does not personally receive the grant or enter into the contract. Grants are awarded to Iowa Lakes Community College.** However, the director is responsible for conducting the project according to the terms of the grant and, in so doing, act as the agent of the college. The proposal narrative and the college's job description delineates the project director's specific responsibilities. In general, these duties include:

- coordinating implementation of grant activities,
- supervising program personnel,
- acting as liaison between the project, the college, and community agencies,
- submitting reports of program activities, and
- assuring that the project is conducted within budget limits and achieves proposed goals and objectives.

A project director must become thoroughly familiar with the grant proposal. Once accepted by Iowa Lakes and the funding agency, the proposal becomes a legal contract - ***our commitment to the funding agency for the work we will perform.***

If, as project director, you determine a modification in the original plan or budget is required, you must propose the amendment to the Office of Planning and Development. **An amendment usually requires the same college and funding agency approval as did the initial proposal**. Funding agencies usually require a request in writing under the signature of the college CEO or the CEO's designee. Many agencies have specific time frame requirements for project and/or budget modifications. Most often these requirements are outlined in agency regulations or in your proposal award letter/contract. **Failure to receive appropriate approval for modifications in your grant objectives, budget or scope may cause specific grant costs to be "disallowed" by an auditor**. This means the college may have to pay back to the funding agency money received for the grant project. If you have any questions regarding such limitations, you should contact the Planning and Development Office.

Because the ultimate responsibility for monitoring grant projects rests with the Planning and Development Office and the Chief Financial Officer, ***they must remain informed about your project.***

Following orientation, the project director's immediate and on-going responsibilities include:

- become thoroughly familiar with the grant proposal, project guidelines, budget, matching fund requirements, and reporting obligations;
- understand Iowa Lakes Community College account numbers/codes for your project and the monthly budget report format;
- recommend staff to the Human Resources Offices and the President for team recruitment;
- initiate payroll forms for new employees/team members as necessary; forward to Payroll ext. 423 (Administration);
- understand process to initiate all purchase requests, equipment requests, payment vouchers; forward to Finance Office through appropriate channels;
- receive and check all purchases against requisitions;
- contact Finance Office ext. 496 (Administration) to tag and log any new equipment when received;
- reconcile budget expenditure print-outs with your project records monthly;
- notify Business Office ext. 496 (Administration) regarding discrepancies;
- notify the Planning and Development Office ext. 448 (admin.) and the Finance Office ext. 421 (admin.) of changes in regulations and/or accounting requirements, and of modification approvals and disapprovals;
- forward copies of reports, announcements, brochures, and related materials to the Planning and Development Office to be included in the grant file.

Assistance in fulfilling your responsibilities as project director is available from the Office of Planning and Development.

Chapter III

COMPLIANCE WITH PROGRAM REGULATIONS

Most public grant programs are guided by legislated regulations. In addition to your approved proposal, program regulations will govern what you can and cannot do within the scope of your project. Usually, applicable regulations will be listed in the award letter or contract. For grants from private agencies, the contract will most likely describe specific policies which apply to scope of activities, allowable expenditures, and budgetary changes. Make sure you have a copy of any applicable regulations and that you refer to them when developing budgets, proposing modifications in your project scope, or have questions regarding specific aspects of grant implementation. If you have questions, the Office of Planning and Development is here to help. ***Remember, you need to notify the Office of Planning and Development before making changes in the budget or project objectives.***

Dealing with Program Officers

Whether grant funding is from a public or private agency, an agency program officer will be assigned to your project. ***Program officers expect to deal with project directors.*** You are an important link between the college and the funding agency. If you have questions and cannot find an answer in the program regulations or policy statements, check with the Office of Planning and Development **first**. If further information is needed the program officer is the next contact. While you do not want to "bother" the program officer unnecessarily, they are your resource for technical assistance regarding policy and regulations.

The program officer is the person authorized by the funding agency to negotiate budgets and modifications in objectives or program scope. Modification requests must be approved by the program officer when requesting changes in scope.

Additionally, the program officer can provide valuable information regarding future funding opportunities under the current grant program or new initiatives. Establishing a good rapport with your assigned program officer will ensure an open pipeline to this information.

You may wish to add the project officer to your mailing list to receive project funded brochures or newsletters. The Office of Planning and Development would also be happy to add program officers to the Iowa Lakes Annual Report mailing list. Most project officers keep files of this material with project records. It keeps them familiar with your project and provides tangible proof that the project is "doing what it said it would".

Documentation: What to Keep

Staff:
* resumes and results of search committee notes
* employee timesheets and "Time/Effort" logs
* staff evaluation forms

Budget:
* monthly detail summaries
* copies of requisitions
* employee expense vouchers
* documentation of travel expenses
* written justification for consulting contracts, equipment acquisition, large or unusual purchases

Project Service Delivery:
* participant roster(s)
* participant eligibility documentation
* agendas, notices, evaluations for activities, workshops, conferences
* agendas and minutes of staff and advisory board meetings
* counselor or advising notes
* documentation of service delivery: what, to whom, when, for how long
* curriculum syllabi
* statement of project policy; i.e., staff handbook, participant handbook, contractual agreement,
* copies of media releases, articles, brochures, posters, success stories, etc.

This list is not all inclusive, but represents the kind of documentation needed for project audits. All items listed above may not be applicable to the scope of your project. This list is based on requests by site monitors for site visits at Iowa Lakes.

PROJECT FORMS AND PARTICIPANT FILES MUST BE MAINTAINED FOR 5 YEARS AND FISCAL RECORDS FOR 7 YEARS.

What Every Federal Grantee Should Know

- All grants end eventually. Start preparing for the final report the day your grant is initiated.

- The annual performance report and/or final report is due according to the terms of your award letter and should be sent to the Office of Planning and Development; one original and two copies.

- The final report is written in narrative form and may contain: a table of contents, results of the evaluation, a comparison of objectives met to objectives set and other pertinent information. Some federal projects have specific forms they wish used. All final reports are sent to the Office of Planning and Development for editing and appropriate signatures before submission to the federal agency.

- A log of equipment purchased and/or leased during the project period must be kept and be available at close-out.

- All requests for revisions in your grant should be sent to your **program specialist**. A call to discuss proposed revisions prior to a written request is a good idea and can save you time. The Office of Planning and Development and the Finance Office needs to review a copy of all budget revisions prior to submitting to the funding agency.

- Include your **PR Number** in all correspondence.

- All revisions in your grant (budget or scope) **must** be received by the federal agency 45 days prior to your grant's closing date.

- Any request for a budget revision should include the current budget, proposed changes, and a clear/concise explanation of proposed changes. Consider: How are changes beneficial to the original goals and objectives? Why are changes to the original objectives necessary? Explain how transfer of funds will not adversely affect the line item to be reduced.

- Changes in key personnel require written notification of your grants officer: reason for change, status on finding a replacement, effect on the budget, etc. Your award letter specifies who the key personnel for your grant are.

- Any time there is a vacancy in the project director's position of three months or more, the federal agency must be notified.

Chapter IV

BUDGET MANAGEMENT

Budget management presents a common challenge to project directors. This section focuses on understanding budget procedures at Iowa Lakes Community College.

Budget Report Form

Each month you will receive from the Finance Office (Administration) an "Expense Cash Flow Report By Cost Center/Object Code". This report will summarize expenditures charged against your budget to date. Reports are based upon the college's Fiscal Year (July 1 - June 30), which **may differ from your grant budget period**. Regardless, the report enables you to monitor and quickly assess your spending activity by categories. You will receive a monthly detailed report of expenditures by date and item. To accurately monitor your grant, you should keep a detailed list of expenditures and a running balance of your accounts. (See attachment B of the appendix for a sample of Written Expense Detail Sheets.) Monthly reconciliation of budget reports against your program records will allow you to track budget spending patterns, anticipate budget modifications well ahead of deadlines, and keep project expenditures in line with negotiated funding. Refer to your monthly print outs to better understand the following explanation of the various parts of the budget summary report. A sample of the Computer Generated Expense Spreadsheet is found on page 10.A. If you would like assistance in setting up a computerized spreadsheet to track your project expenditures please contact the Office of Planning and Development Administrative Assistant (ext. 430, admin.). Since official cash flow reports are usually several days behind actual expenditures, the Office of Planning and Development strongly recommends this back up database.

A. Account Number:

Each project or program within the college is assigned a cost center account number to which all expenses are charged. On your budget summary report, the account number appears on the upper left-hand corner and will be followed by your project title.

An account number is made up of 12 digits (xx-xxxx-xx-xxxx):

(A.1) .. The first digit identifies one of eight "**funds**" or broad spending categories to which the funds are assigned. Most grant dollars are assigned to Fund 2. [Restricted General Fund] (2x-xxxx-xx-xxxx)

(A.1) .. The second digit identifies the project's "function" classification. There are nine function sub-categories to which your project may be assigned. (22-xxxx-xx-xxx)

(A.2) .. Digits three through six indicate the specific number assigned to your project. (22-4985-xx-xxxx).

(A.3) .. Digits seven and eight are optional. These digits most generally refer to the fiscal year in which grant funds are expended. (22-4985-99-xxxx)

(A.4) .. Digits nine through twelve refer to the object code. Object codes correspond to line items budgeted within your grant budget. For a current list of object codes please refer to page 11.

B. Each budget summary report is divided into five columns: Object Code, Budgeted, Encumbered, Expenditures, Budget Balance.

(B.1) .. Object Code: indicates the category to which the expense in charged. [5400 Secretarial & Cl refers to secretarial and clerical support staff salaries]

(B.2) .. Budgeted: indicates the amount of the grant award budgeted for each category.

(B.3) .. Encumbered: The amount listed should be added to the expenditure column and then subtract the budget amount This amount will tell you what additional funds you have to spend.

(B.4) .. Expenditures: indicates the amount of grant funds spent during this grant fiscal year.

(B.5) .. Budget Balance: this column includes the percentage of funds used to date and the total remaining funds for the fiscal year.

Since recent activities may not yet be listed, amounts may not equal your actual expenditures. To give you accurate information, you should compare your project records of expenditures and charges with the budget report. If you have a negative balance for any object code, first check for errors. If none can be found, call the Finance Office or the Office of Planning and Development for assistance. You may need to transfer money from another line item to cover the negative balance. This may require a written modification request to the funding agency in addition to college approvals. It will require written notification of the Director of Finance. (Attachment C). Money left over at the end of the grant period usually must be returned to the funding agency. Obviously, ensuring that all allotted funds will be spent before the grant is terminated is in the best interests of the project. Refer to attachment C for an example of the Budget Transfer Form.

Problems commonly arise when project directors do not understand the Budget Report. Ignoring an unobligated budget balance is another problem. Other problems occur from not having a clear understanding of what types of activities should be charged to specific object codes, inaccurate or incomplete account numbers are recorded on requisitions, or insufficient documentation is provided for a transaction. Charges based upon insufficient documentation are likely to be questioned by the auditor or funding agency and therefore disallowed (not eligible to be paid with grant funds). If you question eligibility of an expenditure or how to code an activity, call the Finance Office or Office of Planning and Development before the funds are committed.

Accounting language may be somewhat confusing. Once the budget report forms are understood, however, the grant can be managed successfully without an accounting background.

Iowa Lakes Community College Object Codes and Description – Expenditures

Upon notification of funding, the Office of Planning and Development partners with the Finance Office to convert the project budget to align with Datatel and institutional object codes. Project director will participate in an orientation session, which includes introductory training on the Datatel system. A complete list of object codes is available on the shared drive.

Chapter V

HOW TO TRACK PEOPLE WORKING ON GRANTS

Documentation of Time and Effort

Inadequate documentation of "time and effort" by personnel paid with grant funds is one of the most common causes of disallowed costs during an audit review. If funds are found to be "disallowed," the college must reimburse the funding agency for those costs.

Documentation must be kept for wages paid to all grant personnel. The type and extent of documentation depends upon the funding agency. Federal grants usually have the most stringent reporting requirements. At the very least, documentation must be in accordance with the generally accepted practices of colleges and universities. Attachments D E, F and G are forms currently used to document project staff time and effort at Iowa Lakes.

Staff employed full-time by a grant are most easily documented for audit purposes. These employees are paid either through an annual contractual agreement or from time cards. If 100% of their employment is by one project, 100% of their effort is assumed to be for that project. Part-time employees, whose wages come entirely from one funding source are essentially treated the same.

Full-time staff, employed through two or more funding resources, require special documentation. Time spent on each grant must be documented separately. Staff who are working under "contract" still need to complete monthly "Time and Effort" reports summarizing the percent of time spent on **specific** grant activities. These should be filed with project personnel records. If you are a project director for more than one program, your documentation focus should remain on activities and the outcomes of those activities.

Hourly wage staff timesheets must be signed by the individual employee and turned in to the project director at the end of the specified pay period. The project director is responsible for verifying accuracy. The director then enters the appropriate object codes, signs the form verifying approval, and forwards the timesheet and summary form to their immediate supervisor. Project directors should retain a copy of these forms with project records, or a detailed listing of wage expenses by employee, in order to reconcile your monthly budget reports.

The Finance Office will automatically charge salaries for **contracted employees** to your grant each month. However, it is important for you to know what these monthly charges are in order to compute total annual personnel expenditures.

Consultants may be paid with grant funds if you have a line item for contracted services (or consultant fees) within your negotiated budget. As a general rule, a **maximum of $800 per day** plus one-half day preparation prior to and one-half day following delivery of services are allowable. Expenses may also be paid to consultants with federal funds. Any per diem over this amount must be paid from other resources. ***These must be approved by the appropriate party before any commitments are made.***

State, local, and private funding agencies may also place limits on per diem payments to consultants. Be sure to check with your program officer **before** making commitments.

You must request payment for consultant services by using a "Professional Services Agreement" form. (Attachment G). This may be obtained from the Finance Office. The consultant's social security number, work address, and Federal Employer Identification Number (if appropriate) must be included on this request. You may request payment for services ahead of time in order to have a check ready on the day services are rendered. Check with the Finance Office for appropriate procedures. You may not encumber money for services to be performed after the grant closes. If your consultant is an employee of Iowa Lakes, the consultant will be reimbursed through payroll and associated fringe benefits will be charged to the grant.

Hiring New Project Staff

All grant employees must be **hired in accordance with college procedures**. This includes following college policy regarding advertising positions, interviewing, and Board approval. Check with the Office of Planning and Development before initiating this procedure. See Hiring Guide attachment H of the appendix. Funding regulations may provide additional stipulations. All positions must be filled in accordance with job descriptions and minimum requirements accepted as part of the proposal application. For some grants (especially federal), key personnel named in the grant must be approved by the funding agency also.

The Vice President of Administration is responsible for coordinating employment procedures for new employees. Advertising of positions is done through this office. Your grant will be billed for these expenses. Applications are received initially by this office. They will be forwarded to you through your Campus Dean. A Search Committee should be established to screen applications, conduct interviews, and recommend applicants for each position.

Special consideration must be given when employing students (if this is allowable under your grant). You must check with the Financial Aid Office before employing any student receiving need-based financial assistance. Students whose full financial need has been met may be ineligible to work under a grant program, or their future financial assistance may be placed in jeopardy.

It is the project director's responsibility to make a written recommendation for employment to the college board once decisions have been made. This recommendation is forwarded through the Human Resources Office and should include applicant's name, title of position, salary, and location assignment. An Iowa Lakes Community College employee application and the individual's resume should be attached. No employment is official until they have met the President and have been approved by the Board.

As project director, you should be involved in orientation of all new project staff. This may be a responsibility you share with your immediate supervisor, or it may be solely your responsibility. Discuss with your immediate supervisor what your role in new staff orientation should be. If you are responsible for staff orientation, attachment I will provide you with an outline of areas to cover.

Chapter VI

HOW TO MAKE PURCHASES

All purchases must be approved by your supervisor and the Chief Financial Officer! Review by the Office of Planning and Development may be required, depending on grant structure.

A purchase order **MUST BE COMPLETED IN ADVANCE** through the Datatel system. Approval processes will be reviewed during the *Grant Project Manager* orientation. Once you receive the item(s), it must be received in the Datatel system to generate a check to be processed. Make a copy of invoice for the grant notebook and forward the original to the Finance Office, Administration Building.

If you purchase an item locally for cash with your own money, you must complete an Employee Expense Voucher. **Dated receipts are required for all purchases.** Expense Vouchers should be forwarded to your Campus Dean for approval before being processed by the Finance Office. **Remember, prior approval is required for all purchases and expenses should be submitted no later that 60 days after they are incurred.**

Equipment and supply purchases are frequent causes of "coding confusion". The following guidelines are used for Iowa Lakes purchases:

EQUIPMENT: Unit cost of $500 or more
SMALL EQUIPMENT: Equipment costing less than $500
SUPPLIES: Items which are consumed quickly. *(e.g. paper, videotapes, tools with low unit value)*

**Equipment may be purchased with grant funds only if the budget includes an approved equipment line item.*
Technology and Equipment Committee.

Federal Department of Education regulations define equipment as a purchase price (per unit) of $5,000. Under this definition, even computers may be purchased under the supply line items. Check with the Office of Planning and Development for guidance. **Many grants do not allow the purchase of equipment with grant funds.** If you are in doubt, check with the Planning and Development Office first. When any equipment is purchased with grant funds, you must adhere to the following requirements:

1. Consult program regulations and approved budget for limitations/restrictions.

2. Complete purchase order and get required approvals before items are ordered. Approval by the college President is usually required for equipment purchases. The Director of Plant Services coordinates all equipment purchases except technology associated with computers. (The Technology Center Director coordinates these purchases.)

3. Keep written records which indicate the identification of any item purchased, the source of funds used in the purchase (vocational education, Title III, Talent Search), the purchase price of each item, and a justification for purchase-preferably tied to a project goal/objective.

4. Contact ext. 496 (Admin.) for an "inventory tag" and attach it to the assigned piece of equipment. Equipment is part of the annual college audit. This "inventory tag" identifies the equipment assigned to your project.

5. Send signed invoices to the appropriate college bookkeeper for processing.

6. Maintain records indicating the location of all equipment items.

7. At the end of the project year, include equipment purchase(s) in your final report.

Non-allowable Expenses

Expenses not allowed for your specific grant are based upon the line items included within your negotiated project budget. Establishment of line items is dictated by program regulations and the grant funding agency.

- If there is no line item for "consultants," no such services may be purchased.
- If an "out-of-state travel" line item has not been approved by the funding agency, you may not travel out-of-state on project activities using grant funds.

<u>YOU CANNOT CREATE A NEW LINE ITEM WITHOUT NOTIFYING THE PLANNING AND DEVELOPMENT OFFICE AND RECEIVING WRITTEN APPROVAL FROM THE FUNDING AGENCY.</u>

Expenditure of grant funds on items not included in authorized line items will result in costs being **"disallowed"** during an audit (see pg. XX).

Grant Related Services

A. <u>Advertising & Marketing</u>

Advertising for employees is coordinated through the Vice President of Administration. Your grant will be billed for charges incurred. Estimates for advertising costs are available from the Human Resources Office.

Advertising of project services or events should be guided by your approved budget and proposal. Check with your Campus Dean for specific guidelines regarding purchased marketing services (i.e. media advertisements, brochures). Your budget will be charged for all purchased advertising.

The Marketing Office coordinates all media releases to the newspapers and radio/television. If you wish assistance in preparing a news release, call the Director of Marketing (ext. 221 Emmetsburg; 147 Estherville).

B. <u>Printing & Reproduction</u>

Iowa Lakes Community College Print Shop is an economical means to have project forms, brochures, posters etc. produced. A Print Requisition <u>must</u> be completed, including the appropriate codes for your project account. Forms may be obtained from the Business Office on each campus. Attach the form to the materials you wish printed. After receiving written approval by your supervisor, all Print Requisitions should be forwarded to Marketing at the Estherville campus. Be sure to make a copy for your project records. It is a good idea to talk with the Print Shop staff prior to submitting your request to clarify specific details regarding the project, delivery time frames, layouts, etc. The Print Shop staff are a valuable resource while you are developing your materials.

Please refer to attachment K for an example of a Print Requisition.

Off-campus printing <u>must</u> be approved, in advance, by your Campus Dean. Purchase requisitions must be completed and approvals received <u>before</u> the order is placed. Maintain a copy for your project records.

"Xerox" copying is available at all college centers. Check with your campus Business Office for machine location and to receive your "access code". All copying costs will be charged to your budget on a per unit cost. These charges will be billed to your budget monthly. If you have a large number of copies to be made, you may find it more economical to have the job done at the college Print Shop.

C. <u>Supplies</u>

Items used from general college supplies should be logged on the appropriate form in the Business Office. Grant budgets will be billed as appropriate.

D. <u>Postage & Mailing</u>

Mail collection points are designated at each college attendance site. Check with your campus Business Office for the location and pick-up schedule.

All out-going mail is processed at the campus. Project mail should be bundled and labeled with the project name and account code. UPS and special handling postage (certified, registered, return receipt) is available on your campus (Emmetsburg-Business Office and Estherville-Bookstore). Mail is logged and charges billed monthly to your project. Please contact Plant Services for your project mail code. For all mailings over two hundred pieces, please contact ECHO (362-2192) in Estherville for assistance. Please refer to the Business Office for more information regarding bulk mailings through ECHO. ECHO will assess your project a reasonable charge for this service.

E. <u>Project Travel</u>

Local travel (within the college district or your target area) for project business may be handled one of two ways:

1) You may use your own vehicle in which case you will be reimbursed at a rate of $0.35/per mile. Payroll/Mileage Vouchers are used to receive reimbursement. Employees complete the form including designation, purpose, and total expenses. **The form must be submitted to your immediate supervisor within 90 days for reimbursement.**

Please refer to attachment L for an example of the Payroll/Mileage Voucher.

As project director, you are responsible for approving travel by your project staff. All approvals must include the appropriate account coding. These forms are then forwarded to your Campus Dean and the Chief Financial Officer for payment.

In order to accurately monitor your budget, it is imperative that staff submit travel expenses regularly (at least monthly). It is a good idea for you to make a copy of all staff expense vouchers or to keep a running total (by staff name and date) to check against our monthly budget reports. The Planning and Development Office has a spreadsheet program that is good for monitoring program budgets.

2) You may wish to use a vehicle from the college's motor pool, you must make arrangements through the secretary of the Director of Plant Services or your Campus Dean. Mileage for motor pool vehicles is automatically charged to your budget at the end of each month, based on the number of miles driven by your project staff. When using a college vehicle, be sure to complete the "Mileage Log." Include staff driver's name, date, beginning and ending odometer figures, and project title. Vehicle mileage charges are as follows: car; .29/mile; van: .35/mile; mini-van; .31/mile or if you need to reserve a bus, please contact Plant Services at Administration. Bus use requires a Request for Bus Transportation form. Please refer to attachment M in the appendix for an example.

Travel for conferences and meetings within the State require approval by your Campus Dean. You (and your staff) must complete an Employee Leave Form and attach a copy of the conference agenda. (See attachment N in the appendix.) Travel expenses are handled in the same way as local travel. Make sure you include receipts for meals and lodging (if approved travel expenses); these must identify date, reason (lunch, dinner), and approved event for which expense was incurred.

Out-of-State and air travel requires the approval of the college President. The bottom half of the Employee Leave Form should be completed to receive this approval. Agendas should be attached and approvals begun with your Campus Dean or supervising Cabinet member. **Requests must be submitted to the President 30 days prior to the departure date.**

All **airfare** arrangements are the responsibility of the President's Administrative Assistant (ext. 434, Admin.). She will <u>not</u> begin this procedure until the President approves your travel. You need to include a conference agenda and a purchase order for the travel agency with your request (include the appropriate account codes). If you have special arrival or departure requirements (i.e., a pre-conference meeting), you <u>must</u> include these with your travel request. After travel arrangements are made, it is too late to change your itinerary. You are responsible for picking up of your tickets from the travel agency once arrangements are completed.

F. In-Direct Costs

If the funding agency allows in-direct costs to be charged against your grants, the Chief Financial Officer (ext. 421) will bill the grant directly. Generally, these are not charged against the grant until the end of the fiscal year, so do not be alarmed if your budget report does not reflect such charges.

In-direct costs are paid directly to the college for reimbursement of "oversight" costs. These include those expenses that are difficult to delineate, such as utilities, office furniture, etc. which the college may provide as part of the project. Generally, regulations do not allow in-direct costs to be used directly by grant personnel for project activities.

Chapter VII

"DOWN THE AUDIT TRAIL, WITHOUT A PADDLE ..."

When Iowa Lakes Community College receives grant funds from a public or private agency, it assumes certain responsibilities. Accountability for how grant funds are used and grant activities conducted is one of those responsibilities. Iowa Lakes undergoes an audit by a private accounting firm annually. All grant programs are included in this audit. Each year, one grant program is chosen at random for closer scrutiny by the audit firm. In addition, the funding agency (federal, state, private) periodically conducts its own on-site audit of grant programs.

"*Audit Readiness*" is a natural by-product of accepting the responsibility of grant funds. Audit Readiness *means the college – and specifically the project – is prepared to prove that all grant-related funds have been used for the purpose outlined in the approved proposal/contract. This may include college and other agency funds or resources that have been obligated in the proposal for use by the project. It also means that non-financial records are kept to prove that services are provided and other activities are implemented according to proposal specifications. Finally, audit readiness means that project documentation provides evidence that goals and objectives are met as a result of project activities, not just a matter of happenstance.*

The college has a system of internal administrative and fiscal controls in place to ensure financial records and procedures are consistent with generally accepted accounting practices. The project director's job is to ensure that procedures and records are in place to prove that grant funds and activities comply with the laws, regulations and/or conditions of the grant contract. Resources to support the project director in this task include the Chief Financial Officer, the Planning and Development staff, Chief Academic Officer, and the college deans.

Audit readiness *should begin on the day the project is initiated.*

According to Office of the Inspector General of the U.S. Department of Education, responses to the following questions can affect the outcome of an audit:

- Are there payroll records to support charges to grant funds?
- Are there procedures to verify that charges are allowable under grant or contract provisions?
- Are there adequate procedures to verify that charges are allowable under grant or contract provisions?
- Are there adequate procedures to verify that program participants are eligible?
- Are recommended corrective actions resulting from monitoring activities carried out?

Because federal audit requirements are generally the most stringent, the Office of Planning and Development strongly recommends that project directors follow federal guidelines for documenting project expenditures and activities. This should result in the fewest audit exceptions for any project.

In the pages following are a few guidelines outlined by the U.S. Inspector General.

Records

Record keeping should be sufficient to establish an audit trail for all transactions involving grant funds. This audit trail begins with the preparation of the grant application and should include records adequate to support statements in the application document. Following are two examples of audit trails a project may need to establish, according to project scope:

- *Purchase of Equipment*: The grant application and a prior needs assessment will help document and justify the purchase of equipment; other documents should show who ordered the equipment and when, how college policy regarding equipment purchase was followed (including appropriate administrative approvals), where the equipment is housed, and how it is used. <u>Remember that equipment is not an allowable grant expense unless there is an established and agency-approved line item</u>.
- *Compliance in Performing Grant Activities (participant involvement):* A grant application outlining the proposed activity, project records such as schedules of activities, meeting agendas, meeting minutes, sign-in sheets to record attendance, newsletters, individual performance evaluation reports to demonstrate whether participant involvement activities were properly planned for and carried out.
- *Choice of Consultant:* Grant application and budget should document that a consultant was approved to provide specific services to the project. A narrative text should document procedures used to identify consultants with appropriate credentials (possible recommendations made by other projects) and attached to the signed Professional Services Agreement used to requisition payment for services. A consultant resume should document credentials and a narrative of outcomes should document that the services were actually performed.

Common Pitfalls and Problems

The following are examples of common areas of concern identified during grant project audits. Ensuring that the project has adequate records to support costs and services provided should reduce questioned expenditures or recommended disallowance during an audit.

- *Payroll distribution:* Monthly records, signed by the employee and the supervisor indicating the time spent on the grant and the type of grant-related activities performed.
- *Supplanting/maintenance of effort:* Grant funds are <u>usually</u> awarded only to *add to, and not replace* funds for services or purchases that the college would provide without grant funding. Auditors will look for evidence that activities or services were not paid for by the college prior to grant funding <u>and</u> that *matching fund* requirements are being met.
- *Services/funds for intended recipients:* A project may propose to serve only a certain target population (i.e., low income persons, displaced workers, single parents, vocational students). Documentation must be made available for auditors to prove that only eligible persons are being served, including how targeted populations are identified, eligibility verified, and services provided. Most often this means that individual files are kept on each participant with standard types of documentation included in each file (tax records, public assistance verification, signatures verifying that appropriate project staff certify eligibility, counseling notes, completed program application forms, activity attendance records, performance evaluations).

In-Kind Contributions and Accounting

Many grants require that the college or other organization/agency provide in-kind contributions to the project. These are usually not direct out-of-pocket expenditures, but rather the "loan" of staff, equipment, or other resources to the project to accomplish a specific task (i.e., office furniture for use by project staff, college staff providing assessment services to participants free of charge, faculty providing instructional services to participants outside the regular classroom assignment, use of supplies or vehicle without a fee). The project director or the Chief Financial Officer may maintain documentation for college contributions. *Who will be responsible for documentation should be decided during the Project Orientation Meeting.*

The project director should maintain in-kind contributions by outside agencies. This is done via a written log and/or letter of contribution from the agency. The project director should complete a memo to the Chief Financial Officer (usually at year-end reporting time) summarizing these in-kind contributions at least annually. You may wish to use a form similar to attachment O to keep track of contributions made directly to the project from outside agencies/individuals.

Budget Monitoring to Ensure Funds Are Spent During Project Period

The project director is responsible for ensuring that grant funds are expended appropriately <u>and completely during the project period.</u> This requires regular monitoring and careful planning of grant expenditures.

Being overly conservative in spending grant funds may result in a surplus at the end of the grant period. Unused funds are generally "*de-obligated*" or not available from the funding agency. For a multi-year grant, carry-over of unused funds into the next budget year may not be allowed or may result in a reduction of funds for the following year. Be sure to check program regulations regarding agency policy. On the other hand, overspending <u>will not result in additional grant funds</u> being awarded, nor will additional college funds be made available.

Learn to plan project expenditures for the year "up-front" as closely as possible. Consistently monitoring your project expenditures (at least monthly) will ensure against a budget surplus or deficit. The Chief Financial Officer and the Planning and Development Office staff are your in-house resources for budget management. Feel free to call whenever you have questions. It is recommended that mid-year, the project director meet with the Finance Officer and grant staff to assess whether budget expenditures are on track and develop strategies to address any projected surplus or deficit.

Site Visits

Site visits by funding agency personnel have been and still are viewed by many project directors and staff as the "worst of all fates." While they most certainly will require extra preparation on the part of project staff, they should not be cause for alarm!

Both public and private funding agencies use site visits as a monitoring tool to ensure compliance with regulations and policy and to evaluate impact of the project on the target population. Site visits may be conducted by assigned program officers or by a program monitor responsible for reviewing a wide range of programs for several departments or private funding organizations. In either case, your role is to provide accurate information and to present a positive picture of the project and the institution. This is your opportunity to let your project accomplishments "shine" and to influence future funding decisions or changes in program regulations.

Most site visits are made with very little advanced notice. ***For federal grants, only two weeks notice is required by law.*** If your documentation and project records are in order, this will not present a problem. You need to contact the Planning and Development Office as soon as you are notified of an impending site visit. We will work with you to coordinate the visit and ensure proper documentation. The best advice to project managers is to have grant reporting forms and documentation up-to-date, filed, and organized. Keep records current.

The site monitor may provide you with a list of questions to address during the visit prior to his/her arrival. You may be asked to prepare a notebook which includes a list of project clients or participants (if applicable), statements of policy and procedures, and samples of documentation representative of those used for project evaluation. You may wish to also include program brochures, newsletters, staff and participant handbooks, follow-up data, and other materials that support documentation of compliance and successful accomplishment of objectives.

The site monitor may wish to meet with the Chief Financial Officer, the college President, Chief Academic Officer, and other college staff key to implementation of the project. You may be asked to coordinate these meetings. The Planning and Development Office is available to assist you with these arrangements.

Approximately 45 days after the site visit, you will receive a letter from the site monitor detailing findings and recommendations for program improvement. Some recommendations may require a response; while others are proposed merely for your consideration. The Planning and Development Office should get a copy of this letter and be kept informed as to your intended response to recommendations. Keep in mind, records of site visits are sent to program officers and kept in project files. If your project is subject to continuation funding, this information will be reviewed before a continuation award is made.

Chapter VIII

REPORTING PROJECT PROGRESS AND RESULTS

Most grant projects require a performance report within 30 to 90 days after the completion of project funding. Others may require more frequent reporting. The award letter or partnership agreement usually describes the reporting requirements for your project. You must adhere to the schedule. Continued or future funding will depend upon timely submission of reports.

Performance reports include fiscal, statistical, evaluative, and narrative information. Many funding agencies have specific formats and/or forms they require. The Finance Office will prepare the fiscal report. If there are specific forms to be completed, be sure these are forwarded to this office. Preparation of statistical, evaluative, and narrative information is the responsibility of the project director. This information will allow the funding agency to measure the accomplishments of your project against your proposed program goals and objectives. If you collect appropriate quantitative and qualitative information throughout the project, the reporting function will be "fairly easy."

Your negotiated project goals/objectives will form the basis of your report. Proposed project calendars and process objectives or activities provide "benchmarks" for meeting the goals and objectives. When I was a project director, I found it valuable to review both the proposed objectives and project calendar of activities on a monthly basis. This allowed me to keep focused on the "whole picture" and to answer some important questions:

- Are we where we need to be in terms of accomplishing overall project goals? (activities on schedule, short-term objectives accomplished, evaluation completed?) If not, what needs to be done to get where we need to be?

- Are the proposed activities still considered appropriate to accomplish the project goals and objectives? Are the activities making the anticipated impact on the target population? If not, what modifications need to be made in activities and/or in objectives?

- Is there appropriate documentation of service delivery and project accomplishments to support statements I will make in the performance report? If not, what else needs to be done?

If there are other staff members involved in project implementation, include them in a regular review of progress (possibly on a quarterly basis). The Planning and Development Office is available to provide assistance whenever you need it. Remember, your responsibility is to get the job done, not do it all by yourself.

Copies of all performance reports need to be sent to the Planning and Development Office for review before submission to the funding agency. The Planning and Development Office will secure appropriate signatures (College President, fiscal officer, etc.) on the finalized report, make the required number of copies, and mail by the due date. All performance reports will be sent certified mail or UPS with a return signature card. This documentation is kept with the Planning and Development Office copy of your grant and performance report(s).

If your evaluation plan includes an internal evaluation of project performance, the Planning and Development Office will coordinate the review committee's activities. Reviews are usually conducted during the spring and early summer. You should call the Planning and Development Office each February to schedule a review appointment.

Project reporting may appear to be more trouble than it is worth, but help is available from the Planning and Development Office and the Chief Financial Officer. While the responsibility is great, the contribution to Iowa Lakes Community College is also great. Your willingness to serve as project director is both valued and appreciated by the college and by those served by your project.
On behalf of Iowa Lakes Community College, please accept our thanks!

General Year End Report
At the end of the fiscal year, many projects must complete a year end report. The report is filed with the State Department of Education, the Federal Government or the private funding agency. Generally speaking, every project completes similar year end reports. If you would like to get a copy of the previous year end report for your project or if you are completing a year end report for the first time and have questions, please contact the Planning and Development Office. Listed below are commonalities often included in year end reports.

- An information sheet, which includes:
  - ➢ The title of the program
  - ➢ Project award or reference number
  - ➢ Agency or program code number
  - ➢ The length of the activity
  - ➢ The administering agency
  - ➢ The name of the program coordinator
  - ➢ Date submitted

- The narrative portion of the report usually includes:
  - ➢ A table of contents or preface.
  - ➢ A statement of project objectives and how they were met. (This is an overall summary of the project. If you would like, you could also include a list of activities or the curriculum.)
  - ➢ Evaluation findings and areas to strengthen. (If an evaluation of the project was taken.)
  - ➢ Number of students/clients served. (If appropriate).
  - ➢ Services provided and outcomes gained for the target population.
  - ➢ Success stories/letters from participants.
  - ➢ Budget narrative
  - ➢ Appendix
    - ✓ Advisory Committee and Minutes
    - ✓ Project Publicity Samples/Press Releases
    - ✓ Monthly Progress Reports
    - ✓ Follow-up Survey

Chapter IX

ADVISORY BOARDS OR COMMITTEES

The state of Iowa requires that all vocational education programs establish an Advisory Committee, and Iowa Lakes Community College encourages all programs to establish such a group. Most grant projects have an Advisory Board or Committee written into the program design. Please check your grant proposal to see if this is a requirement of the grant. If so, there may be requirements specific to your grant which govern participant number, committee make-up, frequency of meeting, etc. These provisions must be followed.

In general the following suggestions have been developed with faculty as part of a Cooperative Education grant through the U.S. Department of Education (September, 1989). Those items enclosed in [ ] are additions based on Planning and Development staff experience.

Purpose of an Advisory Committee/Board

* Facilitate program design to meet current needs; [curriculum development or up-dating, networking with local school systems, collaborative relationships];

* Identify current trends relating to your project scope;

* Suggest useful tools for recruiting participants; [networking with service providers to increase community awareness of your project and to strengthen referral structures];

* Provide input to legislature for support of issues of interest/political clout; [You may wish to invite legislators or their aides to speak at your Advisory meeting. This is an excellent opportunity for them to provide you with legislative updates and to hear about issues important to your program and your constituents.];

* Establish relationship with business and industry as resource for placing students in on-the-job experiences, [shadowing or mentorships]...students also fill certain needs of the employers;

* Good public relations/interaction with communities [and service providers] [One strategy: ask a project detractor (opponent) to serve on the committee; involvement often provides the advisory board member with a different perspective and you with a strong ally.];

* Members can draw attention to non-compliance with new regulations and requirements.;

* [Members can be called upon as resources for workshops, seminars, community public relations, fund-raising activities, etc.];

* [Members should be included in project evaluation; i.e., one or more members serve on an internal review team.];

Selection of Advisory Committee

* The number of members depends on your needs; [one national consultant suggests no less than 8 or more than 25.];

* If more members are recruited than are needed for effectiveness, it is easier to get the numbers necessary for good meetings;

* Selection from a wide geographic area is a good idea;

* People who live within a reasonable driving distance are more likely to attend meetings regularly; [moving the meeting location and/or time also helps increase the number and diversity of members in attendance.];

* Rotation of members helps to keep information and perspectives fresh, particularly with committees which have had the same members for some time;

* A recent program graduate [or current program participant] can give a knowledgeable opinion of the program and provide insight as to what improvements could be made. [I always liked to include a current participant on the meeting agenda. They provide members with a "poignant" view of project impact and participant needs.];

* [Balance in gender, service providers relevant to project goals/services, ethnic make-up, and age is important to maintain a broad perspective of the issues, and in many cases is required by grant funding.];

Communication with the Committee

* Periodic newsletters or [quarterly program reports, letter from the director, etc.];

* Ask members to do presentations to participants [workshops, seminars, career- days];

* Personal visits or phone calls enhances relationships;

* Keep members informed as to program numbers and placement of students following graduation [from your project];

Preparations, Planning, Implementing Committee Meetings

* Attempt at least 2 meetings per year [one meeting per year is the absolute minimum];

* Send out a letter with tentative meeting dates, ask for a response;

* Send a tentative agenda with the meeting announcement; ask members to suggest additions to the agenda;

* Include a directory of members with the agenda so members can make arrangements for car pooling, etc;

* Call committee members to remind them of the meeting;
* Have folders [including handouts, project accomplishments, survey results, etc.] ready for the meeting;
* At the first of each year, send out a list of equipment [or academic material] needs. [Sometimes members or their agency will donate items if they know there is need];
* Send thank-you notes and meeting minutes to committee members following the meeting. [Also send a copy of minutes to your Dean to include as a part of the institutional record];
* The use of 'icebreakers' is good to acquaint members with each other;
* Make committee members feel you want and need their in-put;
* Make every meeting informative...accomplish something;
* Direct issues on your agenda...plant seeds for "wants";
* Display textbooks or other program information [program photo albums, posters, etc.];
* Schedule meetings when you need help, not just at regular meeting times;
* Encourage committee's help with grants, new staff recruitment, student placement [referral], community development;
* [If you plan to provide a meal or snacks for your meeting, make sure your budget allows for this expenditure or make other arrangements for financing the meals.].

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