

84.287 21st CENTURY COMMUNITY LEARNING CENTERS (PRC 110)

U.S. Department of Education

Federal Authorization: Title IV, Part B of the Elementary and Secondary Education Act of 1965, as amended by Every Student Succeeds Act (ESSA) P.L. 114-95. Effective 07/01/17.

State Project/Program: 21ST Century Community Learning Centers (PRC 110)

NC Department of Public Instruction

Agency Contacts:

Program

Dr. Laticia Townsend, Director
Federal Program Monitoring and Support Division
Laticia.Townsend@dpi.nc.gov (919) 807-3957

Susan Brigman, Acting Assistant Director
Federal Program Monitoring and Support Division
Susan.Brigman@dpi.nc.gov (919) 807-3830

Financial

John Keefer, Budget Manager
Division of School Business
John.Keefer@dpi.nc.gov (919) 807-3747

N.C. DPI Confirmation Reports:

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs 2019-20 will be available at the [NC DPI School Business Division Annual Reports Application](#). The system provides an electronic view of Year-to-Date (YTD) financial reports in response to requests for confirmation from independent auditors.

The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current. The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

This compliance supplement should be used in conjunction with the OMB 2020 Compliance Supplement which will be issued in the summer. This includes “Part 3 - Compliance Requirements,” for the types that apply, “Part 6 - Internal Control,” and “Part 4 - Agency Program” requirements if the Agency issued guidance for a specific program. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

I. PROGRAM OBJECTIVES

The purpose of the grant is to provide federal funds to establish or expand community learning centers that operate during out-of-school (OTS) hours with three specific purposes — (1) provide opportunities for academic enrichment, including providing tutorial services to help students, particularly students who attend low-performing schools, to meet the challenging State academic standards; (2) offer students a broad array of additional services, programs, and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school students that are designed to reinforce and complement the regular academic program of participating students; and (3) offer families of students served by community learning centers opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.

II. PROGRAM PROCEDURES

Eligibility - LEAs, community-based organizations (CBO), faith-based (FBO) Indian tribes or tribal organizations (as such terms are defined in section 4 of the Indian Self-Determination and Education Act (25 U.S.C. 450b), another public or private entity, or a consortium of two or more such agencies, organizations, or entities are eligible to apply for funding. Grants will be made based on a competitive process. The actual recipient to be funded will be selected on the basis of criteria specified in the Request for Proposal (RFP) and Federal regulations. State Board of Education approval is required before allocation of funds.

III. COMPLIANCE REQUIREMENTS

The Type of Compliance Requirements can be found in Section B in the link: [2020 Agency Matrix for Federal Programs](#). This matrix incorporates the OMB Compliance Supplement "Part 2 - Matrix of Compliance Requirement." A State Agency may have added a compliance requirement that the OMB matrix in Part 2 has a "N" (Not Applicable).

The NC Department of Public Instruction (DPI) mandates that all testing in the DPI Cross-Cutting Requirements are to be performed by the local auditor. Please refer to Cross-Cutting Requirements, in the audit compliance supplement.

Other procedures that pertain to this program can be found in the U.S. Department of Education Cross-Cutting Requirements and the Federal Compliance Supplement.

A. Activities Allowed or Unallowed

Compliance Requirement – Funds may be used by a LEA, Charter School, or other operating agency only in accordance with the approved State plan and only for those services or activities in its project application or approved amendments.

Audit Objective – The auditor is to determine that expenditures that have been made are allowable.

Suggested Audit Procedures:

- Obtain a copy of the Budget Balance Reconciliation Report (305/705) from the finance officer and compare to local accounting records for conformity.
- Obtain a copy of the project application from the local program coordinator and review expenditures to determine that expenditures are in accordance with the project application.
- Review salary expenditures to determine that personnel paid from these funds do not exceed budgeted personnel in approved program budget. Funds cannot be used for any activity during the school day unless approved in writing by DPI.
- Review the Request for Proposal (RFP) to determine the number of students each center proposed to serve. Then look at the number of students each center serves. If there is a difference, then determine any Questioned Cost.
 - Upon approval of the grantee's budget for the first year of the grant award, funds will be allotted as follows:
 - Initial allotment equal to 34% of total approved grant award;
 - Second allotment equal to 34% of the total approved grant award if 50% of enrollment goal is met; and
 - Final allotment equal to 32% of the total approved grant award if 75% of enrollment goal is met.
 - Example, RFP proposes 100 students to be served. To receive the second allotment (34%), the program must have enrolled 50 students. To receive the third allotment (32%), the program must have enrolled 75 students.

B. Allowable Costs/Cost Principles

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

C. Cash Management

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

E. Eligibility

Eligibility for Subrecipients – No testing is required. The Department of Public Instruction program consultant determines if the eligibility requirements are met when the project is approved.

Eligibility for Individuals – This compliance requirement does not apply at the local level. No testing is required.

G. Matching, Level of Effort, Earmarking**1. Matching**

No match requirement has been imposed on sub recipients.

2. Sustainability Plan

Compliance Requirement – A Sustainability Plan must be in place.

Audit Objective – To determine if the required plan exists.

Suggested Audit Procedure - Review the plan to see if exists.

3. Level of Effort

Addressed in the US Department of Education Cross-Cutting Section.

4. Earmarking

Addressed in the US Department of Education Cross-Cutting Section and the Federal Compliance Supplement.

H. Period of Availability of Federal Funds

Compliance Requirement - Expenditures may not be incurred before the initial project begins. Any expenditures prior to the beginning date are considered unallowable and must be refunded to the SEA.

Audit Objective – To determine that no expenditures were incurred prior to the date the project began.

Suggested Audit Procedure:

- Review transactions to verify that no expenditures were incurred prior to the effective date of the project application beginning date.

I. Procurement and Suspension and Debarment

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

L. Reporting

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

N. Special Tests and Provisions

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.