

Grant Title	Nita M. Lowey 21st CCLC Cycle 10 Year 5		
NOGA ID	236950267110025		
Request #	2 & 3 (Combined)	Request Amount	\$757,391.28
Amount Not Reimbursed (See Note below)			\$2,975.00
Amount Eligible for Reimbursement			\$754,416.28

Based on the review of documentation provided, the TEA has approved and processed a reimbursement of **\$17,472.89**, based on the transactions tested. The details are noted in the table below. A partial payment had been previously paid in the amount of **\$736,943.39**.

TN	Employee Name	Reimbursement Tested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
01.	Flavia Cantu	\$6,000.00	\$6,000.00	None	N/A
02.	Allan Ortiz Gutierrez	\$536.25	\$536.25	None	N/A
03.	Elva Ramirez	\$4,758.13	\$4,758.13	None	N/A
04.	Jaime De Anda	\$167.34	\$167.34	None	N/A
05.	Andrea Lopez	\$145.25	\$145.25	None	N/A
Total		\$11,606.97	\$11,606.97		

TN	Vendor Name	Reimbursement Requested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
06.	Amazon Capital Services, Inc.	\$ 193.20	\$ 193.20	None	N/A
07.	Office Depot, LLC	\$ 159.58	\$ 159.58	None	N/A
08.	Davenport Group	\$1,995.00	\$1,995.00	None	N/A
09.	American Express Travel Related Services Co	\$321.25	\$321.25	None	N/A
10.	National After School Assoc	\$2,975.00	\$0.00	None	N/A
Total		\$5,644.03	\$2,669.03		

NOTE: TN10- National After School Association will be reimbursed in the next reimbursement.

Payroll Attributes Tested

- a. Was the position approved/listed in the grant application budget?
- b. Was the job description signed, did it describe activities that are allowed in the grant, and did it align with the job title approved in the grant application?
- c. Was the position allowable per applicable laws, rules, and regulations?
- d. Is the program/activity/strategy that is being funded described in the DIP/CIP, if applicable?
- e. Was the payroll cost incurred within the allowable grant period? If expenditure was prior to grant start date, was the position included as an approved pre-award or activity cost?
- f. Was the employee appropriately certified/licensed for the position?
- g. Did the payroll authorization form, personnel action form, or other record identify all of the sources of funding from which the employee was authorized to be paid? Did the payroll records match the source(s) of funding?

Time and Effort Documentation

- h. If the employee worked on a single cost objective or was 100% funded by the grant, was appropriate documentation provided?
- i. If the employee was split-funded or worked on multiple cost objectives, was appropriate documentation provided?
- j. Was the time and effort documentation certified after-the-fact by the employee or school official having first-hand knowledge of the work performed?
- k. Did the documentation account for the total activity for which the employee was compensated?
- l. Did the time allocation agree to the payroll cost allocation?

TEA Substitute System of Time and Effort Reporting

- m. Was a management certification on file?
- n. Was a predetermined schedule submitted for the semi-annual certification?
- o. Was the periodic certification (semi-annual) signed and dated by both employee and supervisor?
- p. Did the time allocation agree to the cost allocation?

Additional Time and Effort Attributes Tested

- q. Was a signed and dated job description with the source of funding provided in-lieu of periodic certification per the Ed-Flex Waiver?
- r. Was a timesheet or comparable record provided to support the payment for extra-duty or supplemental pay?
- s. Was a signed and dated supplemental contract/agreement provided that stipulates allowable program work activities performed by the employee for extra-duty or supplemental pay?
- t. Was the expenditure properly coded according to FASRG?

Nonpayroll Attributes Tested

- a. Was the expenditure reasonable and necessary to further the statutory purpose or did it pertain to a required or authorized activity?
- b. Was the cost of the goods or services chargeable or assignable to the grant in accordance with the relative benefits received?
- c. Was the cost approved in the program budget per the grant application?
- d. Is the program/activity/strategy funded described in the DIP/CIP, if applicable?
- e. Was the expenditure supplemental to other federal/non-federal programs?
- f. Was the cost incurred and the goods/services received during the grant period?
- g. Did the accounting record include an original and complete internal accounting document that was approved and issued prior to the purchase date?
- h. Did the accounting record include an original and complete third-party document? Do the terms, conditions, and specifications of the contract or purchase order align to the detailed deliverables in the invoice/receipt?
- i. Were micro-purchasing procedures followed?
- j. If the purchase was made using small purchase procedures, was more than one price or rate quotation from qualified sources obtained?
- k. Did the purchase adhere to state and/or federal competitive bidding requirements?
- l. Was adequate documentation maintained to demonstrate the purchase complied with noncompetitive procurement procedures?
- m. If goods/services were purchased through a cooperative, was an agreement provided?
- n. If goods/services were purchased through a cooperative, was documentation to support the cooperative's and organization's compliance with EDGAR's procurement requirements?
- o. Was an assurance provided verifying vendor was not suspended or debarred?
- p. Did the accounting record include documentation demonstrating verification the vendor was not suspended or debarred?
- q. Was the expenditure properly coded according to FASRG?