

2023-2024 SY Delaware Department of Education (DDOE) Federal Compliance Monitoring
Subject: FFY 2022 Employee Certifications and Personnel Activity Reports

Status

☐ Compliant
☐ Non-Compliant

LEA:

LEA Contact:

DDOE Reviewer:

Program Reviewed: ☐ IDEA 619 ☐ IDEA 611

Date of Review:

Review Type:

☐ On-site Review
☐ Desk Audit Review

Legislation/Regulation Authority:

2 CFR §200.430-431 compensation and fringe benefits paid with Federal awards must be based on records that accurately reflect the work performed during the period of performance. Although time certifications are no longer a federal provision, Delaware Department of Education requires the completion of a semi-annual or Personnel Activity Report to minimize the risk of non-compliance while awaiting clarification from the federal government. The DDOE required documentation is dependent on the percentage of time an employee is expected to spend on a Federal award or cost objective.

Focus of Monitoring:

To ensure that proper documentation is on file for federally funded staff. Documentation will certify the following:

- Internal controls include written policies/procedures for accurately documenting compensation and fringe benefits paid with federal funds.
- Semi-annual (2x/year) certifications are on file for employees who are paid 100% of their salary from one federal program and for employees who are paid from multiple funding sources, one of which is a federal funding source, and the employee works 100% of their time supporting a single cost objective (activity). The certifications is intended to “certify” that the employee worked solely on that program or that cost objective (activity) for the entire duration of the six month period.
- Monthly Personnel Activity Reports (i.e. Time and Effort reports) are on file for employees who are paid from multiple funding sources, one of which is a federal funding source, and who work on multiple cost objectives (activities) during the given month. The monthly reports provide details on the activities that were conducted during the federally paid portion of time and they are in line with the approved and allowable uses of the federal funds.

Required Federal Compliance Items	Acceptable Evidence	Compliance Status			Comments/Corrective Action Required/DDOE Action Taken	Corrective Action Due Date
		Yes	No	N/A		
1. LEA has written policies/procedures in place outlining a process to appropriately document staff paid (partially or in full) with federal funds. a) Full funding with IDEA funds (1 FTE) b) Partial funding with IDEA funds (<1 FTE)	Written or electronic policies or procedures *If providing copy of a manual, LEA must indicate applicable page #s.					
2. Semi- Annual (2x/year) Certifications are completed for selected employees who are paid 100% of their salary from one federal funding source and for selected employees who are paid from multiple funding sources, one of which is a federal funding source, and the employee works 100% of their time supporting a single cost objective (activity). The certifications include: a) the six month period of time that is being certified; and b) an acknowledgement (statement) that the employee(s) worked solely on the Federal program for the period covered by the certification c) the signature of the employee(s) OR supervisor(s) having first-hand knowledge of the work performed; <i>Note: Semi-Annual Certification applies to:</i> - Funded 100% with IDEA funds - Split funded with IDEA funds and local funds - Split funded with IDEA funds and other federal funds, working on IDEA activities under all funding sources.	1 Semi-annual Certifications for each selected employee that clearly indicates the employee spent 100% of the time funded by IDEA on IDEA work and is signed by the employee or supervisor.					

<p>3. Personnel Activity Reports (i.e. Time and Effort reports) are on file for selected employees who are paid from multiple funding sources, one of which is a federal funding source, and who work on multiple cost objectives (activities) during the given month. The reports:</p> <ul style="list-style-type: none"> a) coincide with one or more pay periods; b) are prepared after-the-fact; c) provide details on the activities that were conducted during the federally paid portion of time and they are in line with the approved and allowable uses of the federal funds; and d) are signed by the employee. <p><i>Note: Personnel Activity Reports applies to:</i> <i>- Split funded IDEA funds and other federal funds, working on IDEA activities under IDEA funds only and working on other cost objectives under other federal funding.</i></p>	<p>2 Monthly Personnel Activity Reports for each selected employee that clearly indicates each funding source, that the employee spent 100% of the time funded by IDEA on IDEA work and is signed by the employee</p>					
---	---	--	--	--	--	--