



TENNESSEE DEPARTMENT OF

EDUCATION

FIRST TO THE TOP

First to the Top

Monitoring Instrument

2012-13 School Year

Overview

The Tennessee Department of Education is committed to ensuring oversight of sub-recipients and vendors of its Race to the Top grant and has outlined procedures for conducting this monitoring.

LEA scopes of work will undergo both programmatic and fiscal monitoring. For programmatic monitoring, LEAs will complete an annual self-assessment, reflecting on their work in the core assurances of Race to the Top, as well as their LEA-specific scope of work activities. The information in this self-assessment will be used by CORE Directors to inform their support of districts during the strategic planning process and year four scope of work planning process during the summer of 2013. During fiscal monitoring, LEAs will be monitored every three years according to the state's ESEA monitoring schedule and fiscal monitoring for FTTT will be combined with the process for monitoring other federal grants, using the document and process included here.

Vendors will be monitored by the appropriate staff managing each contract at the Tennessee Department of Education. All contracts with vendors include deliverables and/or performance metrics that the vendor is expected to meet. Department staff responsible for managing the contracts check-in with vendors regularly to assess progress to deliverables and take appropriate action where deliverables are not being met. In addition, the state's internal audit office audits grant recipients annually, looking at two-thirds of the grant value each year.

The following documents are used in programmatic and fiscal monitoring with LEAs.

First to the Top: Scope of Work Implementation
Programmatic Monitoring
2012-2013 School Year

LEA Name: _____

Please submit the document to your CORE Director by Friday, May 10, 2013.

Section I - Major Initiatives

Directions:

1) For each initiative outlined in the table below, reflect on your progress in implementing, including successes and challenges. Provide data or other evidence to substantiate your ratings for each initiative on a green, yellow, or red rating scale.

- Green= Full implementation is occurring, and both quantitative and qualitative data indicate that this will have/is having a positive impact on student achievement and contributes to the district’s ability to meet its goals.
- Yellow= Activity may be slightly delayed due to implementation challenges, or data or other evidence may be mixed about the impact of the initiative on student achievement results or in meeting the desired outcome.
- Red = Implementation of the activity is significantly delayed or not happening, or data or other evidence indicates that this initiative is ineffective in raising student achievement or is not leading to the desired outcome.

2) In the last column, rank the initiatives in this section according to your degree of confidence in implementation. Reserve a 1 for the initiative you feel *most* confident/positive about in terms of its ability to be implemented effectively to impact student outcomes, and a 4 for the initiative you feel *least* confident/positive about in terms of its ability to be implemented effectively to impact student outcomes. Use each number only once.

Initiative	Rating: Green, Yellow, or Red	Rational for selected rating. Use data or other evidence to explain your rating where possible.	Ranking: (1-4) Only use each number once
<p><i>Evaluation:</i> Assess your progress in supporting and developing your instructional leaders in providing high-quality feedback to their teachers.</p>			

Evaluation: Assess your plans to use the evaluation system to inform compensation, promotion, and retention. Is this something you've done or considered doing? Why or why not?

Evaluation: Assess your plans to provide individualized professional development to teachers based on evaluation results.

Common Core: Assess your plan to use the CRA data from the October and February assessment to improve results in May.

Common Core: In math grades 3-8, assess your district's plan to ensure teachers are not spending time on the dropped SPIs and are spending sufficient time on the focus standards.

Common Core: Assess the extent to which you have a plan to leverage the state training this summer back in your district.

Section II - Scope of Work

Directions:

This section should be completed for each activity on your year three approved scope of work. Assess the quality of implementation and progress towards meeting performance measures and student achievement goals for each activity. If additional cells are needed to cover all year three activities, please add rows to the table below.

In your ratings and rationale, please consider (and address where relevant) these questions:

- **Current progress of implementation:** Is it stalled or not started yet? Is it on or ahead of schedule? Do you have concerns about its potential impact, or are you confident it will lead to results? How do you know?
- **Evidence for rating:** Have you done the evaluation described in your scope? What is the data telling you (if you don't have data, when will it be available)? Is the activity having or indicating it will have the intended impact? How do you know? What conclusions are you able to draw about the activity's effectiveness?
- **Next steps:** Based on what you describe above for progress and evidence, are you thinking about changes to the activity? Are you planning to continue the activity? Are there particular challenges to effectively implementing the activity?

Scope of Work Activity: Provide the activity number and name from your scope of work.	Provide a Red, Yellow, Green rating here: See the instruction page for guidance on these ratings.	Provide a rationale to support your rating: See the instruction page for guiding questions to consider when drafting your rationales.	Funding: Indicate what percentage of the activity's funding has been spent to date.	Ranking: Indicate with a "1,2,3" the three most successful or promising activities, and with an "X,Y,Z" the more challenging activities.
Activity Name: Activity #:				
Activity Name: Activity #:				
Activity Name: Activity #:				

Activity Name: Activity #:

**Please add more rows as necessary.*

Fiscal Oversight and Management Review Process
Tennessee Department of Education
School Year 2012-2013

1. LEAs will have on-site fiscal evaluations according to the state schedule at <http://www.tennessee.gov/education/fedprog/fpmonitoring.shtml> for the following programs: **Title I, Title I-D, Title II-A, Title III, Title VI, Title X, School Improvement Grants, and First to the Top**. Any system may be evaluated at the discretion of the Executive Director of Federal Programs or First to the Top Director. LEAs that are scheduled for on-site evaluation visits must be prepared to provide documentation of internal controls and fiscal compliance with federal regulations.
2. On-site fiscal evaluations will be conducted by an ESEA Regional Coordinator or designee and ESEA Consultant/s not assigned to the LEA. There may be one or more state consultants that will conduct the on-site fiscal evaluation visit.
3. The ESEA Regional Coordinator will contact the locally designated Federal Programs Point of Contact Person of the LEA scheduled to have an on-site fiscal evaluation in order to schedule a date(s) for the visit. This visit will correspond with the ESEA performance evaluation, if possible. The ESEA Regional Coordinator will notify the LEA who the assigned Evaluation Team Leader will be. **All programs will be evaluated for implementation of adequate internal controls.** All locally appointed First to the Top and ESEA Project Directors should be available on that date(s).
Please note: The First to the Top performance evaluation will occur separately from the ESEA performance evaluation. Information regarding the First to the Top performance evaluation process will be communicated separately from the FTTT office or the CORE Director.
4. The Evaluation Team Leader will complete the Fiscal Oversight and Management Evaluation Instrument during the on-site review. The LEA's FY 2013 Consolidated Application and First to the Top Scope of Work will be used. **The LEA will supply electronic copies of the district and school level strategic planning documents (formally, TCSP and TSIP) with indicators for locating evidence for the performance review to an electronic folder two weeks prior to the on-site visit.** The Director of Schools, all local Project Directors involved in the monitoring, and all members of the State's monitoring team will sign the monitoring instrument.
5. Items with an * in the evaluation instrument are required to be provided electronically three weeks prior to the on-site fiscal evaluation. Any documents previously submitted will be added by the TDOE.
6. Documentation for items with ** in the evaluation instrument are required to be provided at the on-site fiscal review.
7. If minor issues of noncompliance are found, the LEA will have two (2) weeks from the time of the visit to resolve the finding. It is the LEA's responsibility to forward any documentation related to the finding to the assigned Evaluation Team Leader.

8. If issues of compliance are found that cannot be resolved within the two week period, **the LEA will complete and submit to the Evaluation Team Leader** the Compliance Action Plan Agreement, signed by the Superintendent/Director of Schools, and the local federal programs directors responsible for the program with the compliance issue. This document must delineate the compliance issue(s), the steps that will be taken to address the issue(s), the date those steps will be accomplished and the documentation that will be available to demonstrate compliance. This document will be sent to the assigned Review Team Leader for his/her approval and signature/date.
9. Fiscal Review Instruments and Compliance Action Plan Agreements will be forwarded electronically to Lois Gilmer at Lois.Gilmer@tn.gov in the Office of Federal Programs by the Evaluation Team Leader. Hard copies of LEA and school/facility signature pages and any Compliance Action Plan Agreements will be mailed to Lois Gilmer. The Associate Executive Director/First to the Top Director will review all Fiscal Review Instruments and Compliance Action Plan Agreements.
10. All Fiscal Review Instruments must be identified in one of the following three categories:
 - *Closed*
 - *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement*
 - *Open* (Compliance Issues Not Resolved)
11. As a condition of approval of a district's FY 2014 Consolidated Application for Funds under ESEA, Fiscal Review Instruments must be either *Closed*, or *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement*. This status will also be used to inform approval of FY14 First to the Top scopes of work.
12. LEAs with reports indicating *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement* will have follow-up on-site evaluations for compliance by TDOE to be completed no later than Spring 2014.
13. Any corrections on the Fiscal Review Instruments must follow this procedure:
 - The person correcting an inaccuracy must put a line through the inaccurate information;
 - He/she must then write the correct information in the correct location; and, finally,
 - He/she must initial and date the correction.
14. Letters from TDOE will be sent to all evaluated districts indicating the status of their fiscal evaluation for FY 2013.

Tennessee Department of Education (TDOE)
ESEA/FTTT Fiscal Oversight and Management Review
School Year 2012-2013

LEA Status:

Exemplary Intermediate In need of subgroup improvement In need of improvement

LEA	Director of Schools:	
	Email	
Mailing Address	Telephone	Fax
Point of Contact Person	Phone	Fax
Address	Email	
Assigned State Fiscal Consultant:		
Assigned ESEA Consultant:		
First to the Top Point of Contact:		

Assurance Signatures: (These signatures MUST match the ESEA FY13 Consolidated Application and First to the Top Scopes of Work.)

Signatures below indicate the Local Education Agency (LEA) hereby assures to the TDOE that the LEA is in compliance with all items addressed on the ESEA/FTTT Fiscal Oversight and Management Review instrument.

Position/Title	PRINTED Name	Signature
Point of Contact Person		
Title I Director		
Federal Programs' Finance Officer		
Director of Schools		
Federal Programs' Finance Officer		
First to the Top Director		

Signature(s): Fiscal Review Team Member(s)

Position/Title	PRINTED Name	Signature

2012-2013

LEA: _____

Program: _____

ESEA FTT Compliance Issue(s)	Action Step(s)	Completion Date(s)	Documentation
Page _____, Indicator _____			
Page _____, Indicator _____			
Page _____, Indicator _____			

 Director of Schools'

 Date

 Team Leader Signature

 Date

 LEA Title _____/ FTT Director's Signature

 Date

 Executive Director of Federal Programs

 Date

6.0 Fiscal Oversight and Management	Supporting Evidence * Required Electronic Evidence **Required Onsite Evidence	Comments / Notes/Best Practices	C A P
<p>6.1 Based on evidence, explain the LEA’s procurement policies, processes, and procedures for items or services purchased with federal funds including vendor purchases and contractor services.</p> <ul style="list-style-type: none"> LEA has and adheres to a written Code of Conduct that governs the administration of contracts and addresses accepting gifts, favors, conflicts of interest, etc. Internal Controls are exercised by each Project Director Supporting documents reflect prior approval of purchases by Federal Project Director Federal Programs Director has input into developing and awarding contracts paid with federal funds LEA follows non-competitive procurement procedures <p><i>EDGAR §80.36(b)(3); (E)(4)</i></p>	<ul style="list-style-type: none"> *ESEA Approved Final Budget / FTT Budget **Board Procurement policies **Written procurement procedures *Debarment list **Requisitions/POs **Invoices/checks **Contracts **Disposition list **Equipment Inventory **Bids 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>
<p>6.2 Based on evidence, discuss the LEA’s policies and procedures that are in place in regards to contractor and vendor selection.</p> <ul style="list-style-type: none"> No contracts with entities that have been suspended/debarred (https://www.epls.gov/epls/jsp/searchHelp.jsp) Contracts with third party contactors meet all applicable federal requirements and are approved and monitored by the LEA Invoices from third party providers list instructional costs separate from administrative costs net of all applicable credits Contracts with third party providers detail costs for instructional services for private school students, PI, and PD are listed separately in contracts and invoices <p><i>EDGAR 80.35</i></p>	<ul style="list-style-type: none"> **Board Procurement policies **Written procurement procedures *Debarment list **Contracts Other 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>

6.0 Fiscal Oversight and Management	Supporting Evidence * Required Electronic Evidence **Required Onsite Evidence	Comments / Notes/Best Practices	C A P
<p>6.3 Based on evidence, discuss the LEA’s equipment or inventory systems.</p> <ul style="list-style-type: none"> • Policies/procedures for control of equipment purchased with federal funds. • Definition of equipment (same as or more restrictive than the State of TN’s definition) • Board policy regarding disposal of equipment for fair market value if >\$5,000 • Board policy /procedure designates staff positions responsible for equipment, requires investigation if lost or stolen, requires updating the log/database whenever any change occurs, and includes maintenance procedures • Property records - all equipment purchased with federal funds: <ul style="list-style-type: none"> ○ description of the item, ○ serial number and other identifying numbers (barcode or other local identifying number), ○ source of the property, titleholder, acquisition date, cost, percentage of federal participation in the cost, physical location of property, use/condition, ○ disposition data (date, method of disposition, sales price, if applicable) <p><i>EDGAR §80.32(d),(e)</i></p>	<ul style="list-style-type: none"> • *Disposition list • *District Policies/Procedures • **Requisitions/POs • **Checks/expenditures • **Invoices • **Site Visit for verification • **Inventory documents including dates and staff signatures • **Inventory Summary Report including dates and staff signatures of most recent inventory • **Equipment Inventory Log with required elements • Documentation of price determination • Other 	<p>ESEA:</p> <hr/> <p>FTTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>
<p>6.4 Based on evidence, describe your LEA policies and procedures that are in place to authorize, verify, and reimburse travel expenditures.</p> <p><i>OMB A-133</i></p>	<ul style="list-style-type: none"> • **Board travel policies and procedures • ** Travel request samples • **Receipts, reimbursement forms • Other 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>

6.0 Fiscal Oversight and Management	Supporting Evidence * Required Electronic Evidence **Required Onsite Evidence	Comments / Notes/Best Practices	C A P
<p>6.5 Based on supporting documentation, discuss payroll records, ensuring that records are consistent with the ESEA FY13 Consolidated Application personnel/FTEs and the year three FTTT Scope of Work funded personnel, and accurately reflect the time and effort log.</p> <ul style="list-style-type: none"> Salary/benefits are paid from the same and/or appropriate budget category Semi-Annual Certifications of Employment (100% on a single cost objective) and monthly personnel activity records, PARs, (multiple cost objectives) are consistent with each job description supporting the distribution of wages Personnel Activity Reports are maintained for employees working on multiple cost objectives and being paid from multiple funding sources <p><i>OMB A-87</i></p>	<ul style="list-style-type: none"> **Payroll records *ESEA Budget Checklist *Semi-Annual Certifications and/or PARs *Job descriptions *ESEA Consolidated App. *FTTT Scope of Work Other 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>
<p>6.6 Based on evidence, describe step by step, how your district requests reimbursement for federal funds from Federal Application Consolidated Tracking System (FACTS); regularly reports expenditures in FACTS and in eReporting; and liquidates funds in a timely manner.</p> <ul style="list-style-type: none"> Funds obligated and liquidated within the approved grant period Quarterly expenditures are reported for all programs, including First to the Top Funds are requested regularly and expended consistent with the Cash Management Information Act (CMIA) "72 Hour Rule" <p><i>EDGAR §80.23; 80.20 (b)(7)</i></p>	<ul style="list-style-type: none"> FACTS Grant Transaction Report eReporting Expenditure Report **Payments Rec'd log Federal Programs Status Page 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>

6.0 Fiscal Oversight and Management	Supporting Evidence * Required Electronic Evidence **Required Onsite Evidence	Comments / Notes/Best Practices	C A P
<p>6.7 Based on evidence, address the applicable statements below to demonstrate the LEA's attention to good fiscal management practices.</p> <p>All Titles:</p> <ul style="list-style-type: none"> • Items paid or reimbursed with federal grant funds are deemed reasonable, necessary, and allocable to the implementation of the program. • Budget amendments and program addenda are submitted, as needed, to reflect any changes made to the approved plan. • District requests reimbursement regularly throughout the year. • Submission of required reports and data is timely. <p>Title I:</p> <ul style="list-style-type: none"> • Compliance with 15% carryover limitation and/or requested waiver/release of funds prior to September 30. <p>Title III:</p> <ul style="list-style-type: none"> • Compliance with the 2% cap on administrative costs (including indirect costs). • Compliance with 25% carryover limitation and/or requested waiver/release of funds prior to Sept. 30. <p>Title VI:</p> <ul style="list-style-type: none"> • Title VI funds are spent in a timely manner and are intended to maximize student achievement while avoiding excessive carryover. <p>First to the Top:</p> <ul style="list-style-type: none"> • Items paid or reimbursed with federal FTT funds are reasonable, necessary, and aligned to the approved scope of work. • Budget and programmatic amendments are submitted, as needed, prior to making any changes to the approved plan. • Describe your plan for determining which activities from the FTT scope of work will be continued after the grant period (ending July 2014), and how you will sustain funding for those activities deemed worthwhile. <p><i>EDGAR 80.32 (c),(d), (e); OMB A-133-Compliance Supplement; A-87</i> <i>NOTE: Supplement not Supplant is addressed in the ESEA Program Review Instrument.</i></p>	<ul style="list-style-type: none"> • *ESEA Con App and Amend. • *District Strategic Plan • **Travel Reimbursements • **POs • Federal Programs Status Page • *ESEA/FTT Budget documents • *FTTT Scope of Work and amendment requests, if applicable. • Comparability report • Maintenance of Effort • Waiver letter 	<p>ESEA:</p> <hr/> <p>FTT:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>

6.0 Fiscal Oversight and Management	Supporting Evidence * Required Electronic Evidence **Required Onsite Evidence	Comments / Notes/Best Practices	C A P
<p>6.8 ESEA only: Discuss funds transferred by the LEA including how funds have been utilized for allowable ESEA activities and what impact activities have had on students' academic achievement in core areas.</p>	<ul style="list-style-type: none"> • N/A • *ESEA Budget documents • *FACTS • **POs/Invoices • Other 	<p>ESEA:</p>	<p>CAP <input type="checkbox"/></p> <p>10-DAY <input type="checkbox"/></p>