



Colorado's Race to the Top Monitoring Plan

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US Department of Education

By:
Colorado Department of Education – Vision 2020 Unit

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The Colorado Department of Education
Vision 2020 –Race to the Top
201 E. Colfax Ave., Denver, CO 80203
303.866.5723
racetothetop@cde.state.co.us

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Overview

Colorado's Race to the Top Monitoring Plan defines strategies for both programmatic and fiscal monitoring at the state and subgrantee levels with respect to implementation of their approved scopes of work.

Progress and Performance Monitoring Routines

1. Colorado Department of Education (CDE)

Colorado's Race to the Top (RTTT) management team includes the RTTT Director and RTTT Project Manager. Additional monitoring and support will be provided by CDE's Associate Commissioner of Achievement and Strategy.

The RTTT management team will conduct monthly progress meetings at the Director and Project Manager levels. These meetings will include a review of each RTTT component's scope of work, timelines, budgets, successes, and challenges.

To comply with Federal requirements, CDE will participate in monthly calls with its designated Program Officer from the US Department of Education. Prior to each of these calls, the Project Director will submit a written progress report and update Colorado's scope of work in GRADS, as necessary. CDE will also submit an Annual Performance Report to the U.S. Department of Education (US DoE) and participate in on-site monitoring visits as requested.

2. Local Education Agencies (LEA) and Boards of Cooperative Educational Services (BOCES)

A total of 161 Colorado LEAs are participating in RTTT. Ninety of these LEAs chose to pool their funds under ten BOCES and a lead LEA (Elbert School District). CDE's RTTT Director and Project Manager will be responsible for monitoring the activities and expenditures of the participating LEA/BOCES. The RTTT manual created for the LEAs and BOCES is included with this report. (See Attachment D)

Roles of BOCES and LEAs Pooling Funds

Each participating LEA will act as its own fiscal agent for the purposes of the RTTT grant. For LEAs that are pooling funds, the BOCES or lead district will invoice the districts for their expended amount based on the LEAs' approved scopes of work. The LEA will request funds from CDE, and CDE will send a check directly to the LEA. The LEA is responsible for paying the BOCES or lead district.

BOCES and the lead LEAs will be responsible for completing all performance monitoring routines as well as expenditure reports.

Tiered Monitoring System

In order to provide a level of monitoring and support consistent with LEA and BOCES needs, Colorado will use a two-tiered monitoring system. Level One LEA/BOCES will submit their scope of work (SOW) progress updates on an annual basis; no later than July 10 of each year. Level Two LEA/BOCES will submit their progress updates on a semi-annual basis; no later than July 10 and January 10 of each year.

Colorado's RTTT office determined the tier designation for each LEA/BOCES based on the following criteria:

1. Accreditation Status of the District. For districts pooling funds, the accreditation status of the majority of the districts was taken into account.
2. Amount of Funds Awarded

Below is a graphic representing the tiered structure:

	Accredited with Distinction	Accredited	Accredited with Improvement Plan	Accredited with Priority Improvement Plan	Accredited with Turnaround
\$1,000 - \$99,999	1	1	1	2	2
\$100,000 - \$149,999	1	1	1	2	2
\$150,000 - \$499,999	1	1	2	2	2
\$500,000 - \$2.4 million	1	1	2	2	2

Some LEAs/BOCES were placed in a different level than indicated using these criteria. In those instances previous experience and planned activities were considered in the final designation of level.

LEAs and BOCES will use the state's C-FIRS Tracker system for updating and submitting required monitoring information.

Scope of Work Progress Updates

Depending on the tier into which an LEA/BOCES is placed, the LEA/BOCES will submit a progress update either semi-annually or annually. The scope of work progress update is designed to gather information on activities, progress, and challenges in implementing the RTTT grant. CDE will also use this update to provide additional technical support to LEAs and BOCES, as well as connect LEAs and BOCES with one another for support and resources.

Colorado's RTTT office embedded additional columns (Status of Action, Dollars Spent to Date, and Actual Performance Targets/Fiscal Year) into each LEA/BOCES SOW document's workplan to form the progress update. (See Attachment A)

Once an LEA/BOCES' funds are expended, they will no longer be required to submit semi-annual updates and will report on an annual basis only. CDE will notify each LEA/BOCES via email to confirm when they qualify for annual reporting.

Only LEAs and BOCES managing activities/funds will submit progress updates. LEAs that are pooling funds with a BOCES or lead district do not have to submit progress updates.

Scope of Work Progress Updates Deadlines

Progress updates will be due on an annual or semi-annually based on the LEA/BOCES' tier status.

TIER ONE: October 2012, July 2013, July 2014, July 2015, and December 2015

TIER TWO: October 2012, January 2013, July 2013, January 2014, July 2014, January 2015, July 2015, and December 2015

Annual Performance Target Update

At the end of each fiscal year, subgrantees are required to submit a progress update on their performance targets to CDE. This update is due on July 10th of each year (2013, 2014, and 2015), and is built into their scope of work document. (See Attachment A)

Only LEAs and BOCES managing activities will submit annual performance target updates. LEAs pooling funds with a BOCES or lead district do not have to submit individual annual performance target updates.

Dissemination of Information/Feedback

CDE's goal is to ensure that each LEA/BOCES is successful in achieving its desired goals and outcomes as described in its scope of work. To achieve this goal, Colorado's RTTT office will schedule phone calls with participating LEAs/BOCES twice a year to discuss progress towards stated activities, goals, and outcomes in their scopes of work. Colorado's RTTT office will also provide written feedback via e-mail on all submitted reports within 30 days of submission at which time CDE will indicate if a follow-up phone call or site visit is required.

When possible, Colorado's RTTT office will combine efforts with other CDE units (federal programs, field services, etc.) to conduct joint site visits to increase efficiency and effectiveness.

The purposes of the site visit are to:

- support ongoing quality improvement;
- verify subgrantee accountability for program implementation and management;
- review the progress toward the goals in the scope of work; and
- assure compliance with federal and state RTTT requirements.

To ensure Colorado's RTTT office is providing the right technical assistance and support, CDE will survey the participating RTTT LEAs and BOCES on an annual basis.

Subgrant Amendment Process

An LEA/BOCES subgrantee may request a revision of its RTTT goals, activities, timelines, budget, or annual targets, provided that the following conditions are met:

- Such revisions do not result in the LEA/BOCES' failure to comply with the terms and conditions of this award and the program's statutory and regulatory provisions;
- The revisions are aligned with the state's RTTT application proposal; and
- The CDE and the LEA/BOCES mutually agree in writing to such revisions. CDE has sole discretion to determine whether to agree to such revisions or modifications. (See Attachment D, page 7)

Corrective Actions

All LEAs agreed to the below corrective actions through a signed MOU and Grants Fiscal Award Letter:

If the Colorado Department of Education (CDE) determines that the LEA is not meeting its goals, timelines, budget, or annual targets or is not fulfilling other applicable requirements, CDE will take appropriate enforcement action, which could include but is not limited to a collaborative process between CDE and the LEA, temporarily withholding funds, or disallowing costs.

If any findings of misuse of these funds are discovered, projects funds must be returned to CDE. CDE may terminate a grant award upon thirty (30) days notice if it is deemed by CDE that the applicant is not fulfilling the requirements of the funded program as specified in the approved project application, or if the program is generating less than satisfactory results.

Fiscal Monitoring and Reporting (Accountability)

1. Tracking of Funds for the Colorado Department of Education

The RTTT grant has been given unique account codes to allow for seamless tracking.

CDE's Budget Unit and RTTT's Project Manager monitor expenditures, encumbrances and balances of RTTT funds on a monthly basis. The Budget Unit provides the RTTT office and the Associate Commissioner of Achievement and Strategy with monthly summary reports.

Colorado's RTTT funds will be audited using the stated federal requirements in the OMB circular 133. RTTT funds are also subject to Education Department General Administrative Regulations (EDGAR) and the reporting requirements associated with Federal Funding Accountability and Transparency Act (FFATA).

Vendor Contracts and Agreements

Colorado's RTTT office will monitor the activities and payments for all contracts and agreements relating to Race to the Top. The monitoring will consist of reviewing all contracts before they are approved to ensure the activities and expenditures align with RTTT's scope of work, budget, and outcomes. All payment approval will be handled by the RTTT Project Manager who will confirm all deliverables were received and billing is aligned with the original contract. During the monthly meetings with Educator Effectiveness, Content Collaborative, and STEM, the RTTT Director and/or Project Manager will address the status of each component's contracts. If there are amendments that need to be made to any contracts or agreements, the RTTT Director and/or Project Manager will notify the Associate Commissioner of Achievement and Strategy.

2. Tracking of Funds for LEA/BOCES

Request for Funds

To comply with the federal requirements from the US Department of Education, CDE will require all LEAs (including LEAs that are pooling funds under a BOCES or lead district) to request reimbursement funds via CDE's C-FIRS Tracker system. LEAs will be able to request funds on a monthly basis through a pre-populated form provided by CDE's Grants Fiscal Unit. (See Attachment B)

Expenditure Reports

To determine whether any discrepancies exist between actual expenditures and the approved budget, each LEA, BOCES, or lead LEA will submit expenditure reports on either a semi-annual or annual basis depending on their tiered rating. LEAs pooling funds under a BOCES or lead LEA will not be required to submit these reports. These expenditure reports will link all expenses to budget line items as well as actions listed in the LEA/BOCES scope of work. (See Attachment C)

Audit Requirements

The Local Government Audit Law (C.R.S. 29-1-601 et seq) requires Colorado local governments (school districts and BOCES) to have an annual audit of their financial statements. The law states that the audit must be performed by an independent Certified Public Accountant (CPA) and be in accordance with generally accepted auditing standards.

Single Audit Requirements

The Single Audit Act establishes standards for obtaining consistency and uniformity for audits of states, local governments, and nonprofit organizations expending federal funds. School Districts and BOCES are required to complete a Single Audit in accordance with the Single Audit Act if they have expenditures of federal financial assistance in excess of \$500,000.

Note: Due to the fact that the Department does not allow sub-recipient arrangements at the school district for the RTTT grant, the BOCES should not be considered a sub-recipient of the school district for single audit purposes. However, the single audit of the school district must include the funds spent by the BOCES on behalf of the school district within the school district audit. The BOCES may be requested to assist with documents or other matters during the single audit of the school district.

Guidance on Single Audit compliance requirements can be found in the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. The OMB has also issued an annual Compliance Supplement to assist auditors in performing the required audit in accordance with Circular A-133. The Supplement released in March each year is effective for audits with fiscal years beginning after June 30 of that year.

Allowable LEA/BOCES Budget Revisions: 10% Rule

- Budget revisions include any changes to funding in budget lines.
- Any budget change must remain within the scope and objectives of the grant program.
- Within a fiscal year, budget lines may be revised without prior written approval from CDE if the cumulative amount of the transfers is less than 10% of the **total** budget during a single fiscal year.
- If the cumulative amount of the transfers is 10% or more, written notification of the budget change, using Colorado's RTTT Amendment form, must be provided to Colorado's RTTT office prior to implementing any changes to grant activities.
- Any budget change must be made no less than 90 days prior to the end of the fiscal year.
- Changes are subject to CDE review.

Carry Over of Funds for LEA/BOCES

- Funds should be expended in accordance with the submitted scope of work and budget.
- If necessary, funds may be carried over to complete fiscal responsibilities encumbered at the end of the preceding fiscal year.
- A maximum of 15% of annual budget funds remaining at the end of the fiscal year will be carried forward automatically to the next fiscal year.
- This carry over is automatic and will carry forward funds in existing budget categories/lines.
- If there are remaining funds at the end of the four-year grant period, those funds will be returned to the US Department of Education.

Attachments

- A: Scope of Work Progress Update and Annual Performance Target Update Example (Tab – Part 4a in LEA-BOCES Scope of Work)
- B: Request for Funds Example
- C: Expenditure Report Example (Tab – Part 5 in LEA-BOCES Scope of Work)
- D: Race to the Top Grant Management Manual for LEAs and BOCES