



Completion Reports - County School Superintendent

Introduction

School districts receive federal grants either directly from the federal grantor or through a pass-through entity, such as Arizona Department of Education (ADE) or the Office of the Governor. For those federal grants that are administered through ADE, school districts are required to submit completion reports to ADE, the pass-through grantor agency. As the pass-through grantor, ADE requires school districts, except for those districts operating under the Accounting Responsibility Program (ARP), to submit the completion reports (CRs) through their respective County School Superintendent Office (CSS) for approval before forwarding them to ADE. The CSS is required to certify that the reports were reconciled to the CSS' records and that the reports are reasonable statements of total grant expenditures. School districts that have assumed accounting responsibility pursuant to Arizona Revised Statutes §15-914.01 must submit their completion reports directly to ADE for grants that ADE administers. An overview of the process involving the CSS review and approval of completion reports submitted by the school districts to ADE is included below.

Review Process Information

When applying for federal grants that are administered by ADE, school districts submit a funding application and proposed budget to the appropriate ADE program office, via the electronic Grants Management Enterprise (GME) system. Once the funding application and budget are received in approvable form by the appropriate ADE program office, the school district's funding application and budget are approved in the GME system. Properly authorized CSS representatives have access to the school district's approved funding application and budget housed in GME. Within 90 calendar days of the grant's project end date, districts must submit the completion report to the CSS for review and approval. Once the CSS approves the completion report, it is submitted to ADE for review. Districts must submit the completion reports to the CSS office early enough to allow sufficient time for CSS review and approval, prior to the CR being submitted to ADE. Some CRs are subject to a lengthier review and approval process, as they must go through an additional programmatic review before they are received by ADE. If the CR is not received by ADE in approvable form before the 90th calendar day following the end of the project, the district may risk forfeiture of final expenditures requested on the CR. It is the responsibility of the school district to work with the CSS office to ensure that the completion report can be reconciled against CSS records and the completion report is submitted to ADE in approvable form and in a timely manner.



Completion Reports - County School Superintendent (continued)

ADE relies on the CR for grant information such as the final budget, expenditures, unexpended allocation, and, when applicable, cash on hand. In addition, the CR reflects the grant's total cash received, at the end of the project period. All CRs must be substantiated by expenditure documentation reflecting a summary of local expenditures. A CSS who prepares CRs for school districts should refer to the most current ADE policies and instructions for preparing the reports.

Such financial information is necessary for ADE to ensure that cash management policies are properly administered for each grant. If there is an unexpended cash balance or remaining allocation at the end of the fiscal year and the grant project will be funded in the subsequent fiscal year, the district may request to carry over the balance to the subsequent fiscal year, if the respective grant allows for carryover. If ADE approves the CR with the district's request to carry over the cash balance or remaining allocation to the subsequent fiscal year, then the district will need to revise the subsequent year funding application and budget the additional amount. Carryover funds can come from an unreimbursed remaining allocation in GME, already reimbursed cash on hand, or a combination of the two, so long as the funds are not expired. Funds that are carried over into the subsequent year funding application must be expended/obligated by the end of the project period and timely requests for reimbursement must be submitted to ADE to draw down the funds.

At the end of the project period, if the district has cash on hand and the grant project is not funded in the subsequent fiscal year or the grant project does not allow for the carryover (either due to the expiration date of the funds or the programmatic rules of the grant), the district is required to return the cash on hand back to ADE. Upon primary approval of the CR in GME, the district will be required to submit to ADE a voucher in the amount of the unexpended cash on hand balance. Once the refund is received and posted by ADE, the CR will receive final approval in GME.

The CSS must review the completion report and the accompanying local expenditure documentation to the extent necessary, to certify that it was reconciled to the CSS' records and that the completion report is a reasonable statement of total grant expenditures.

School districts must submit completion reports to ADE electronically, via GME. Therefore, the CR should be approved or disapproved by the CSS electronically, in GME. The CSS office must ensure that only the CSS authorized representatives have GME access to action the CRs submitted to them for review by the school districts.