



**Miami Dade
College**

Grant Award Guide

Business Affairs

April 2016

GRANT AWARD GUIDE INTRODUCTION

Welcome to the MDC Grant Award Guide (GAG). This guide was developed over the course of more than a year and involved the review of grant management and internal controls documents, policies, and processes related to the management of grant-funded programs from many colleges and universities, as well as guidance documents from a variety of government and funding agencies. Chief among these were the National Science Foundation (NSF) and the Council on Government Relations (COGR). These resources provided copious amounts of information which suggested a framework to guide the effort of defining MDC's management systems and internal controls with regard to managing sponsored programs, generally in the form of grants and contracts, as differentiated from gifts and other supported activities. The GAG reflects established principles of effective management that are applicable to all externally funded activities. In addition to these principles, the College must conform to the rules and regulations of the sponsor, meeting their specific obligations, particularly as required in relation to accounting for and reporting on the use of funds. As the rules and regulations of the funding agency are subject to change, the information in the GAG should always be reconciled with any administrative or regulatory changes that may have occurred after the GAG's most recent publication.

The Grant Award Guide is a comprehensive document consisting of two distinct, but interrelated, parts: *The Grants Quick Reference Guide (GQRG)*, and the *Internal Controls Manual (ICM)*. The GAG begins with the *Grants Quick Reference Guide* which provides grant project directors and management staff with guidelines designed to bolster their knowledge base of grant management practices and provide the tools they need to meet their obligations to the College and the funding agency, thus increasing project success. The information in the GQRG covers topics that range from the Pre-award Process and Award Notification through the successful day-to-day management of funds and grant activities, and finally grant close-out. The GQRG also provides information on responsibilities, relevant regulatory issues, and reporting requirements. Appendices provide contact lists, information regarding allowable costs, checklists and forms for use by the project director, and frequently asked questions.

The GQRG is followed by the *Internal Controls Manual (ICM)* which includes an in-depth discussion of the individual components of a comprehensive compliance system that defines the elements of an institutional commitment to compliance. A comprehensive compliance system implies looking at compliance as a systemic enterprise rather than discrete practices in response to specific regulations. The *Internal Controls Manual* is divided into eight topical sections: General Management, Award Management, Budget and Planning, Financial Management, Financial Reporting, Human Resources, Procurement, and Property Management. It includes discussions of the components of a comprehensive compliance system related to each of the eight sections. The discussions are followed by a series of principles that are linked to MDC established practice through a series of questions, answers, and links to supporting documents.

To facilitate the use of the GAG, two indexes were created for the ICM. The Section Index enables the user to search within a topic-specific section. The Subject Index enables the user to search for a specific topic and locate references to that topic across all sections. In addition, a searchable table of contents in the GQRG enables the user to quickly locate guidelines for completing a particular task. Finally, the GQRG Crossover Index provides a quick means to identify and access information in the ICM to obtain more in depth information in relation to a topic from the GQRG. Appendices provide contact lists, information regarding allowable costs, checklists and forms for use by the project director, and frequently asked questions.

The complete Grants Award Guide is available in a web-based format. The web-based format provides the added advantage of live Internet links to principle regulatory documents and supportive materials provided as well as the appendices and indexes of the document.

Resource Development greatly appreciates the assistance of all MDC employees who contributed to the development of this document. The group's dedication and commitment to a thoughtful and thorough development process benefits all of the College. We would especially like to thank the following employees for their significant contributions:

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Grants Quick Reference Guide

Business Affairs

April 2016

Introduction

Congratulations on the award of your grant! As project director, this is your opportunity to realize the vision described in the plan for this project. This will no doubt be an exciting time as you work to accomplish the goals and objectives from the original proposal. In addition, there will also be some interesting challenges to resolve along the way.

The guidelines in this document are provided to increase your success and minimize any difficulties you encounter as you carry out what is now a legally binding contract. The Grant Compliance Officer, Resource Development, Campus Administration, and Business Affairs will assist you throughout your project experience.

This Guide is not intended to be comprehensive, nor is it intended as a substitute to the Policies and Procedures of Miami Dade College or the terms of the grant. The terms of the grant contain the specific laws and rules which you must follow for the implementation and management of your project. These laws, rules, and regulations are specific to the funding agency and the grant program, whether they are federal, state, local, corporate, or private. If you have any questions, we encourage you to contact the Grant Compliance Officer to obtain further clarification on any matter related to grant management.

Your first step in this process is to carefully read through this Guide and your grant documents. The grant documents consist of the Request for Proposal (RFP), grant application and proposal, award letter or Grant Award Notice (GAN), and possibly a grant contract or agreement. Please take the time to familiarize yourself with these documents and with this Guide. Knowing what you can do and how you must do it will you and the College comply with all federal, state, and local regulations and avoid unnecessary complications.

Congratulations and good luck!

The MDC Grants Quick Reference Guide was originally modeled on the Maricopa County Community College Grants Management Handbook, the Valencia College Grants Management Handbook, and the Lone Star College System Project Manager's Guide. The MDC Grants Handbook has been customized and revised to conform to MDC business processes and to meet the needs of its users.

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Resource Development and the Pre-Award Process

Resource Development (RD) provides support to capitalize on grant related opportunities through the provision of technical support and direct services to the District and the Campuses. The department assists faculty and staff in developing grants from conceptualization to submission and provides technical assistance and oversight in the implementation of awarded projects. The level of assistance varies based on the complexity of the grant proposal, the experience of the proposer, and the need for a team approach to develop the grant proposal. A grant writing team consists, minimally, of a Grant Writer and a subject matter expert. However, a solid team will also include an administrator, a budget person, and representatives from collaborating units within the college and from outside interests such as businesses, other schools, or other funders.

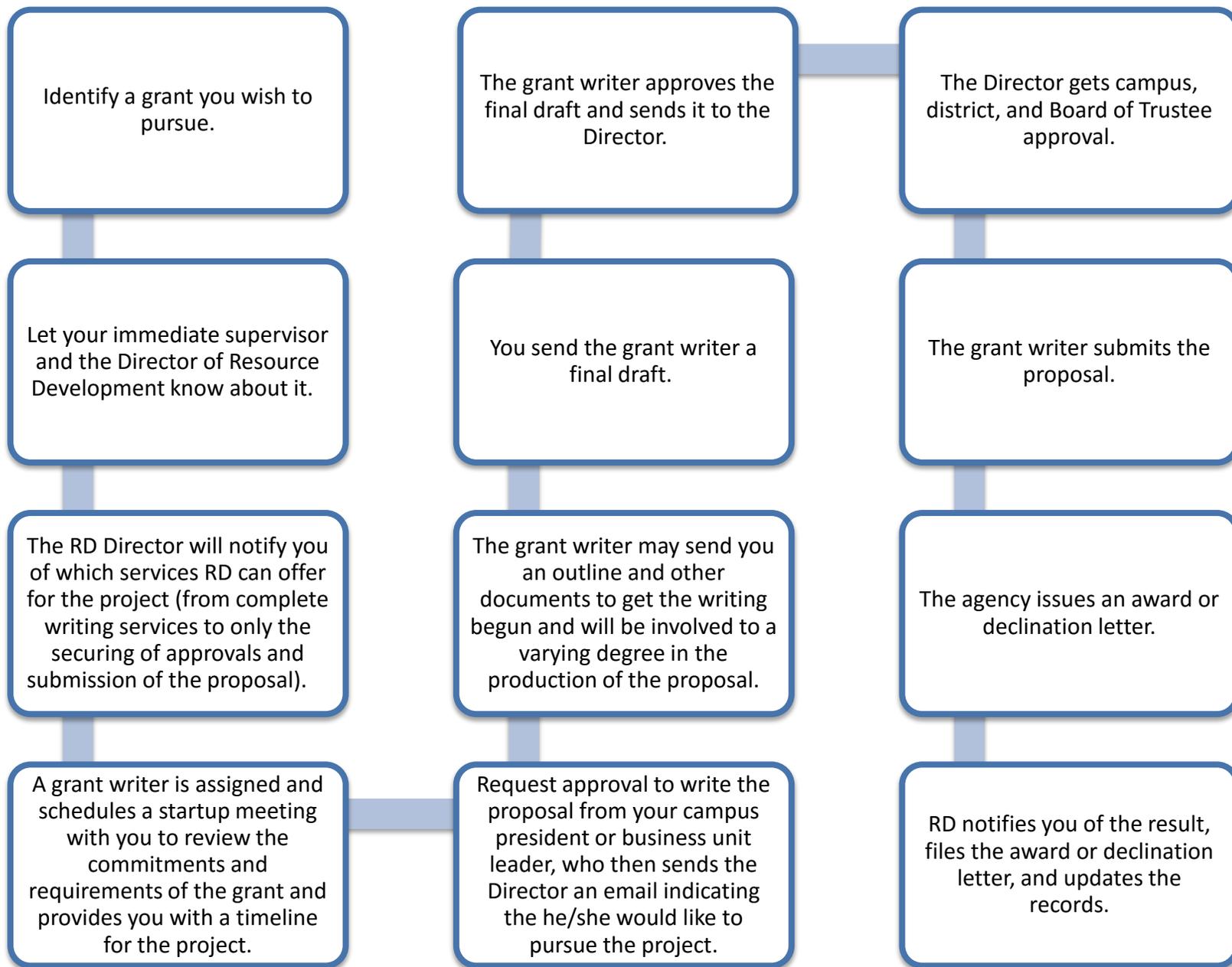
Applying for a Grant

The proposer is the subject matter expert. Grant Writers are called upon to develop projects on subjects ranging from aeronautics to zoology – child care to nanotechnology. They are not experts in all of these fields. They are experts in grant writing. They can take what the proposer knows about a subject and translate that information into what a funding agency needs to see. They cannot write your grant for you. The role of the Grant Writer is to be the process expert. Grant Writers are able to assist in:

- Analyzing and breaking down the Request for Proposal (RFP);
- Developing grant writing timelines;
- Developing the grant writing team;
- Facilitating meetings with the grant writing team and senior level executives;
- Interviewing subject matter experts;
- Researching and gathering information to develop proposal sections; and
- Securing approvals for submission.

The diagram on the following page illustrates the Process for Grant Proposal Development. Please note: There are almost always some variances in the process, but the diagram illustrates the basic plan of approach.

Process for Grant Proposal Development



Timeline for Grant Development

| | |
|--|---|
| <p>12 to 3 months prior to agency deadline</p> | <p>Step 1: Ideation Identify the need for funding Review the literature supporting your proposed solution Discuss idea with your immediate supervisor Identify others with similar interests within and without the College Write one-page preliminary action plan with budget estimate Attend 2-hour grant development training provided by RD</p> <p>Step 2: Funding Sources Contact RD for a grant search Search the Internet Determine which funder to approach</p> <p>Step 3: Preliminary Approval Consult with the Director, RD Request that your unit head send a pre-approval email to the Director, RD</p> |
| <p>4 to 2 months prior to agency deadline</p> | <p>Step 4: Formal Proposal Development Meet with grant writer to review the proposal development timeline Meet with partners (internal and external) to determine roles in the project Create a comprehensive action plan for the project Assemble research and attachments, including Letters of Commitment draft(s) Begin iterative drafts Submit concept to IRB, if needed</p> |
| <p>1 month prior to agency deadline</p> | <p>Step 5: Final Draft Finalize proposal</p> |
| <p>10 working days prior to the agency due date</p> | <p>Step 6: RD final approval Submit final draft to RD for review prior to recommendation of proposal for approval</p> |
| <p>7 working days prior to agency deadline</p> | <p>Step 7: Final Approval Secure final unit, district, and Board of Trustees approval (RD will do this)</p> |
| <p>4 working days prior to the agency due date</p> | <p>Step 8: Submission Submit to agency with all attachments (RD will do this)</p> |
| <p>3 to 9 months post-submission</p> | <p>Step 9: Receive Notice of Award or Declination Send original notice to Director, RD</p> |

| | |
|---|---|
| <p>1 to 4 weeks after receiving award notice</p> | <p>Step 11: Implementation</p> <p>Meet with Grant Compliance Officer for grant Kick-Off meeting</p> <p>Submit initial budget request, with Board Item and signed agreement, to Restricted Accounts Management (RAM) to request a chartstring</p> <p>Contact HR (Compensation) to finalize job descriptions and to post positions</p> |
| <p>2 to 6 weeks after receiving award notice until project close</p> | <p>Step 12: Set up reporting system</p> <p>Use deliverables table and Kick-Off box to develop processes to collect data and information for reporting</p> <p>Train project staff in compliance issues</p> <p>Complete progress reports by required deadlines and request GCO review prior to submission to agency</p> |
| <p>If not funded</p> | <p>Step 13: Prepare for re-submission</p> <p>Request reviewers' comments (RD will do this)</p> <p>Meet with grant writer to identify activities that can improve your future funding chances</p> <p>Attend Grants 102, 102 training provided by RD</p> <p>Attend 40-hour internship program at RD</p> <p>Rewrite and resubmit if appropriate</p> <p>Identify second funding source and begin again</p> |

Miami Dade College
Resource Development
GRANT START-UP FORM

DIRECTIONS

1. Provide the information requested in Sections 1a and 1b.
2. Bring the completed form to the Start-Up meeting. Revisions to Section 1 may be made at the meeting.
3. After your start-up, send Section 1 to your campus president or, if you are in an operational unit, to your division head.
4. Ask him/her to forward it to the Director, Resource Development, along with their approval to move the project forward.

SECTION 1

1a: Identification information To be completed by site prior to Start-Up meeting

| | |
|------------------|--|
| Your name: | MDC campus or division and department: |
| Grantor agency: | Agency grant program: |
| Agency Due Date: | Grant RFP URL: |

1b: Preliminary screening information

| | |
|---|---|
| 3-5 sentence description of concept | |
| Fit to unit or college wide strategic plans | |
| Solutions to special considerations (If any are found in the Grant Announcement) | |
| Sustainability | |
| Fit to agency purpose | |
| Broad impact or value | |
| Target population demographics | |
| Budget Outline | Total |
| | Personnel |
| | Equipment |
| | Contractual |
| | Chartstring for cash match, if applicable |
| | Other leverage support or cost share |

Section 2: Start-Up meeting- Background To be completed by GW prior to Start-Up meeting.

| | |
|--|------|
| Agency and competition background | |
| Recently awarded project abstracts | |
| MDC historical documents | |
| Review panel comments from previous applications | |
| Application instructions or RFP review (except Selection Criteria) | |
| Reporting requirements | |
| Method of payment | |
| Resource Development website | URL: |
| Grant Award Guide | URL: |

Section 3a: Detailed Screening Information To be completed at Start-Up meeting.

| | | | |
|--|---------------------------|---------------------------|-----------------------|
| Activities (3) | 1 | | |
| | 2 | | |
| | 3 | | |
| Identification of writing team members and roles | Skill or knowledge needed | | Appropriate Personnel |
| | Administrator | | |
| | Subject Matter Expert | | |
| | Grant Writer | | |
| Other involved MDC departments | Support Needed | | Department |
| | | | |
| | | | |
| | | | |
| Outside partners | Contribution to project | | Organization |
| | Evaluation | | Signatory/Contact |
| | | | |
| Project director role | Verify PD percent effort | Conflict of Interest Form | PD Commitment Form |

Section 3b: Proposal Development Timeline To be completed concurrently with examination of selection criteria at Start-Up meeting.

| Activity (including selection criteria) | Responsibility | Due * | Resources | Notes |
|---|----------------|-------|-----------|-------|
| Need (attach template form) | | | | |
| Personnel (attach template form) | | | | |
| Personnel resume | | | | |
| Project Management (attach org chart) | | | | |
| Project Design | | | | |
| Project Timeline (attach form) | | | | |
| Literature Review | | | | |
| Evaluation | | | | |
| Budget (attach agency form) | | | | |
| Budget Narrative (attach sample) | | | | |
| Partner Letters | | | | |
| Abstract | | | | |
| TOC | | | | |
| Attachments | | | | |
| Approvals | | | | |
| Submission | | | | |

* To be completed by GW prior to meeting

Section 4c Logic Model: To be completed at the Follow-up meeting within one week of the Start-Up Meeting

| |
|-------------------------------------|
| Date and time of Follow-Up Meeting: |
|-------------------------------------|

Section 5: Agency screening of concept To be arranged at the Follow-Up Meeting

| | |
|----------------------|----------------------------------|
| Call date and time: | |
| Questions for agency | Agency assessment of logic model |

Award Notification and Contract Execution

When a grant is awarded, the funder sends the College notification of the award. Depending on the funder, this notification can be a simple award letter, email, formal Notice of Grant Award (NGA) or Grant Award Notification (GAN). Regardless of the form, the award notification certifies that funds have been awarded to the College. The notification of award normally includes the following:

- Applicable terms and conditions of the award, either by reference or inclusion;
- Names of important contacts at the funding agency and the names of the project director or principal investigator at the College;
- Programmatic and financial reporting requirements;
- Payment procedures;
- Inclusion by reference of the application and proposal submitted by the College; and
- Grant award agreement – which requires the signature of the Authorized Organization Representative (AOR).

Upon receipt of the award notification, forward a copy of all documents received to the corresponding Campus or District Administrator and the Grant Compliance Officer. The Grant Compliance Officer will contact the project director to schedule a Kick-Off meeting. This meeting is intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director will: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have.

If the funder requires acknowledgment or acceptance of a grant award through the execution of a contract or agreement, the documents must be forwarded to the College Provost for signature. The College President and the College Provost are the only employees of the college that are authorized to sign grant-related documents. The College President has authorized the College Provost to sign such documents. As the Authorized Organization Representative (AOR) for Miami Dade College, no one else can sign grant documents for the College. The AOR for the Miami Dade College Foundation is the Executive Director of the Foundation. Grants submitted through the MDC Foundation require his/her signature.

Documents requiring the signature of the AOR should be sent directly to the office of the Provost or Executive Director of the MDC Foundation, depending on the circumstance. Once the document is signed, send Resource Development a copy so that the official files will be complete. Resource Development cannot review the contract or agreement for legal sufficiency. Only the Office of Legal Affairs can make that determination.

Applicable Rules, Regulations, and Requirements

Miami Dade College must comply with all of the rules, regulations, and requirements that apply to grant funds. Depending on the grant, the primary sources of these guidelines include, but are not limited to:

1. Legislation that governs the grant program (federal and state statutes);
2. Office of Management and Budget (OMB) Circulars, now relocated to the Code of Federal Regulations (CFR). As an institution of higher education, the College is subject to the following OMB Circulars for Federally funded grants:
 - OMB Circular A-21 Cost Principles for Educational Institutions (relocated to 2 CFR 220), which covers cost accounting standards, time and effort reporting, facilities and administrative costs, and allowable and unallowable costs.
 - OMB Circular A-110 Uniform Administrative Requirements for Grants and Other Agreement with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (relocated to 2 CFR 215) - the common rule that sets out general administrative standards and required processes. Many federal agencies have implemented their own version of A-110 through general administrative regulations. If an agency has promulgated its own regulations, such as USDE's EDGAR, those regulations, and not the common rule, will apply); and
 - OMB Circular A-133 Audits of States, Local Government, and Non-Profit Organizations. The College is also subject to the A-133 Compliance Supplement.

Please note that on December 26, 2014, all of the above OMB circulars combined into one uniform regulation, located at 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This uniform regulation applies to all awards and all continuation awards made after December 26, 2014. Please see your award documents and the Grant Compliance Officer if you have questions as to which regulations apply to your grant.

3. Administrative regulations of the grantor agency, for example, Education Department General Administrative Regulations (EDGAR Parts 74-86, 97-99), which are applicable to grants awarded by the U.S. Department of Education.
 - EDGAR Part 74 is the U.S. Department of Education's implementation of OMB Circular A-110 (discussed below).;
 - EDGAR Part 75 is applicable to Direct Grant Programs for the U.S. Department of Education; and
 - EDGAR Part 76 is applicable to State Administered Programs for the Florida Department of Education.
4. Grant documents, such as the Request for Proposal (RFP), grant application, proposal, grant award notice, and grant agreements and contracts.
5. MDC Policies and Procedures including the Grant Award Guide (GAG).

Allowability of Costs

The test of allowability of costs under federal regulations is: (1) they must be reasonable; (2) they must be allocable to specific grants or agreements awarded to Miami Dade College; (3) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (4) they must conform to any limitations or exclusions set forth by MDC and by the funder in the grant award or agreement as to types or amounts of items.

- Reasonable – A prudent person would have purchased this item and paid this price;
- Allocable – The goods or services involved are chargeable or assignable to a specific grant in accordance with relative benefits received or other equitable relationship;
- Consistently Treated – Like expenses must be treated the same in like circumstances at the College; and
- Compliant with award restrictions – The expense must be necessary for the project and conform to the funder approved budget and government regulations.

The following expenditures are typically considered **unallowable** as a direct charge to a grant unless specifically allowed under the grant budget. This list is not all-inclusive. Please see Appendix B for a comprehensive list and detailed explanations of unallowable costs.

- Advertising or public relations. Expenditures solely to promote the College are non-recoverable. Advertising or public relations for a specific grant program may be allowable;
- Advisory Councils;
- Airfare costs in excess of commercial airfare (coach or equivalent);
- Alcoholic Beverages;
- Alumni activities;
- Commencement and convocation costs;
- Communication costs, such as telephone services, which are not necessary to accomplish grant objectives;
- Donations or contributions;
- Entertainment costs, including amusement, diversion, and social activities (unless they have a programmatic purpose and are authorized in the budget);
- Fundraising and Investment costs;
- General purpose equipment; not for the benefit of a specific grant project;

- Goods or services for personal use (including gifts, t-shirts, mugs, cell phones, etc.);
- Lobbying;
- Pre-Award costs (without prior approval); and
- Subcontracts without written approval.

Note: Costs incurred after the end date of the grant are always deemed unallowable.

Travel on Grant Funded Programs

Travel on grant funded programs is subject to the same rules, regulations, and policies applicable to travel by all employees of the College, as well as applicable policies and regulations of the Funding Agency. Grant funded personnel should ensure any proposed travel is in accordance with the grant agreement before making travel arrangements. If the grant requires prior funder approval for travel, the Project Director is responsible for obtaining the written authorization and maintaining that documentation in the project files.

Travel costs may only be chargeable to a grant funded project if the trip is directly related and beneficial to the specific project funded. Travel reimbursements are generally limited to those allowed by College policies. Please see MDC Manual of Procedure, Procedure Number 3400, which can be accessed at <http://www.mdc.edu/procedures/Chapter3/3400.pdf>. However, certain grants may contain provisions that further limit the amount and type of reimbursable travel expenditures.

International Travel on grant funded projects must be pre-approved by the MDC AOR and by the Funding Agency. All Federal, and most other, funders require prior written approval for each occurrence of foreign travel, even if previously approved in the award budget. The Project Director is responsible for obtaining the written travel authorization from the funder and maintaining that documentation in the project files. Travelers should exercise caution and review the U.S. Department of State's international travel advisory information here <http://travel.state.gov/content/passports/english/alertswarnings.html>, prior to making travel plans. Travel to U.S. Government listed *State Sponsors of Terrorism* is not permitted. A list of these countries can be found at <http://www.state.gov/j/ct/list/c14151.htm>.

In accordance with the Fly America Act (49 U.S.C. 40118), travelers are required to use U.S. air carrier service for all air travel when traveling on Federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent-flyer agreement. Exceptions to this requirement can be found on the GSA's website which is continuously updated regarding foreign relations.

http://www.gsa.gov/portal/content/103191?utm_source=OGP&utm_medium=print-radio&utm_term=openskies&utm_campaign=shortcuts.

Other strictly limited circumstances in which an exception may be allowed and more detailed information on international travel can be found in Section 6: Human Resources, Questions 6.6.2 A and B of the Grant Award Guide. Any exemptions to the use of a U.S. air carrier must be documented and pre-approved by the Assistant Controller for RAM prior to booking the travel arrangements.

Travel Risk Policy

The Miami Dade College Comprehensive Emergency Management Plan, International Travel Emergency Operations Plan addresses international travel by all MDC employees, which includes employees traveling in relation to grant funded programs. The Plan covers a variety of topics and situations that might be encountered by an employee during foreign travel, as well as the appropriate actions to be taken by the employee. A copy of the Plan may be requested from the Director of Emergency preparedness. More detailed information on travel risks can be found in Section 6: Human Resources, Questions 6.6.1 A-D of the Internal Controls Manual.

Budget Management

Monitoring Your Budget

As you make purchases and conduct your grant business, it is essential that you monitor progress and adhere to the guidelines provided by the funder and MDC policy and procedure.

- Keep your expenditures in line with the funder approved budget.
- Keep a shadow budget of your own, separate from the one created in MDConnect, to ensure the correct expenses are posted to your account. In addition, review your account on MDConnect on a regular basis to ensure the accuracy of all expenses posted to your account. Keeping your shadow budget also helps prevent under-spending or overspending on any one line.
- Keep proper back-up for all expenses. It is important that the project director maintain a complete and accurate set of files for all invoices, contracts, receipts, or any other expense related documents. All communications from the funding agency regarding expenses, the grant budget, and approval for specific purchases should also be retained. These documents should be scanned and kept electronically, as well. Electronic copies of these documents should be sent to Resource Development upon the close of the grant period.
- Review your contract periodically to ensure appropriate spending.
- Adhere to your timelines. Generally, all equipment and almost all supplies should be purchased during the first quarter. After the second quarter, there should be little funding remaining other than salaries and other personnel costs.
- Project directors monitor their account activities, at a minimum, on a monthly basis upon receipt of the status report from Restricted Accounts Management. Any disallowed cost in a grant program account must be removed immediately. This can be done by informing the RAM department and requesting a journal entry.

Project Directors can contact the RAM department for many types of assistance including, but not limited to, assistance with budget set-up, day-to-day communications and periodic meetings, monthly program budget reviews, fiscal year-end account reviews, assistance with journal entries and budget transfers, assistance with required report information (such as cost share figures), questions as to allowability of costs, and closeout procedures.

Project Directors are encouraged to enroll in College Training and Development courses on the use of MDConnect, the College's financial system, and a budget preparation course offered by Resource Development titled, "Preparing Grant Budgets: Budgeting for Success."

Budget and Programmatic Changes

Most funding agencies recognize that project success requires flexibility. This includes requests for modifications to the original budget or project scope. Most of these changes require prior written approval from the funding agency. The following instances require that the project directors, with the proper internal approvals, submit a written request for prior approval from the funding agency:

1. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval);
2. Change in project director or a key person specified in the application or the award documents;
3. There is a 25% or greater reduction in the time devoted to the project, or a separation from the project for more than three months, by the approved project director or principal investigator;
4. The transfer of funds budgeted for participant support costs, as defined in §200.75 Participant support costs, to other line items;
5. The subawarding, transferring, or contracting out of any work under the award (that was not approved in your original proposal);
6. International travel;
7. Changes in the amount of approved cost-sharing or matching;
8. Program Income; and
9. Most budget modifications.

Before deciding that a modification is needed, speak to your direct supervisor and your campus or district administration to get their input. If you and your administrator agree that a modification is needed, the Resource Development Grant Compliance Officer will work with you to find the most expedient way to present the information to the agency. Communications with the funding agency regarding modifications should be agreed upon by the Grant Compliance Officer, the Restricted Accounts Management department, and campus or district administration. No communication should be made prior to notification to the Grant Compliance Officer and the Restricted Accounts Management department.

If you want to revise your budget, a copy of the proposed budget modification must be approved by the Restricted Accounts Management department prior to submission to the funding agency. Most agencies require modifications to be submitted at least 90 days before the end of the grant funding period. If budget modifications or no-cost extensions are not submitted on time, or not approved, you will have to return any unspent funds.

Another common type of modification is the no-cost extension. A no-cost extension extends the duration of the funding period without additional cost to the grant award. Project directors should complete the project scope and objectives within the time allotted by the grant.

No-cost extensions should only be requested if the end of the project period is approaching and additional time is needed to complete the original approved project scope and objectives, and there are sufficient funds remaining to cover the extended effort.

Requests for no-cost extensions are not always granted and sometimes they are not even desirable. For example, an extension may not be granted solely because there is money left over or because extra time is necessary due to delay caused by the grantee. Programmatic benefit must be justified. No-cost extensions convey the impression that the recipient is incapable of fulfilling the terms of the original grant agreement and may have a detrimental effect on future funding. Extending the timeframe for some grants, particularly multi-year grants, can cause the applicant to be deemed ineligible for the subsequent funding round. So, extending a five-year grant for six months, may mean that the applicant is not eligible to reapply in the next funding cycle and will lose the opportunity to receive an additional five years of funding.

No-cost extensions are a last resort to be used only if the project objectives cannot be met or if significant progress cannot be documented. If a no-cost extension is deemed necessary after consulting with campus or district administration, contact the Grant Compliance Officer and the Restricted Accounts Management department for assistance. Project directors should always have a contingency plan in the event that the request is not approved.

Performance and Fiscal Reporting Requirements

Grant projects require reports describing how faithfully the proposal is being implemented (performance or programmatic reports) and how the funds are being expended (financial reports). The grant award documents usually include a schedule for any reports that must be submitted. The funding agency establishes the timeline for all performance and fiscal reports. Grant programs often require reports quarterly, semiannually, annually, at closure, or upon request from the funding agency. The agency is entitled to change its reporting expectations and process at any time during the grant period or request additional information or updates. However, the project director may not modify report due dates. Reports must be submitted by the dates identified by the funding agency. Late reporting will jeopardize funding for the grant in question, and can also negatively impact future funding from the agency under all of its grant programs. Project directors should immediately forward information regarding due date changes to the Resource Development department, Restricted Accounts Management, and their campus administrator.

Performance reports are the responsibility of the project director and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths, in addition to strategies which will correct any weaknesses in the program. Project directors should also be prepared to explain the connection between grant expenditures and specific objectives and outcomes, if requested by the funding agency. Project directors must be aware of the format, content requirements, and submission method of reports as soon as the project begins so that the information needed for the reports may be collected throughout the duration of the project, especially if the report requires collection of data. Throughout the report preparation process, the Grant Compliance Officer is available to provide guidance and assistance to the Project Director.

Performance reports must be processed through the appropriate campus approval channels and submitted by the project director. All programmatic reports must be reviewed and approved by the Project Director's direct supervisor and the unit head prior to submission. Program reports are provided to the Office of Institutional Effectiveness for review. Reports that require the signature of the Authorized Organizational Representative are reviewed by the Grant Compliance Officer prior to submission. Additional reports may be reviewed by the GCO post-submission to ensure the fidelity of the implementation of the program and allow for agile modifications in the implementation plan. Upon completion of the review process, the Project Director submits the programmatic report to the agency with a copy to the Grant Compliance Officer.

During the Kick-Off Meeting, the Grant Compliance Officer reviews the required reports and due dates. If the funding agency does not provide a specific reporting format, the Grant Compliance Officer can help create a template to report the project's progress in meeting the measurable objectives as shown in the original grant proposal.

Financial reports for the project must be composed by or approved by the Restricted Accounts Management department prior to submission. This requires complete records of project expenditures and documentation of any cost share for the project. Project directors must allow sufficient time, at least five working days, for review and reconciliation of data and information prior to submission to the funding agency.

Required Certifications

According to 2 CFR Part 200.415, in order to assure that expenditures are proper and in accordance with the terms and conditions of Federal awards and approved project budgets, all annual and final fiscal reports or vouchers requesting payment for Federal grants must include a certification, signed by the AOR, that reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

In order to ensure that the required certification is signed by the AOR, all financial reports, invoices, and vouchers requesting payment for federal grants must be submitted by the Restricted Accounts Management department.

Maintenance and Retention of Grant Program Records

In order to comply with common contract and grant requirements set by funding agencies; it is important that the following items be maintained by project directors as part of grant program records. This list is not all-inclusive.

1. A copy of the original proposal and Request for Proposal, if available.
2. Copies of fully executed contracts, subcontracts, and sequentially numbered amendments.
3. Copies of original budget and sequentially numbered amended budgets.
4. All communication sent by the funder, including prior written approval for changes in budget or key personnel.
5. Copies of all reports submitted to the funder, financial and programmatic.
6. Financial records including all invoices to the funder and a schedule of expenditures. Expenditures are examined in the audit process. Therefore, make sure you have all documentation necessary to support an expense. Minimally, this should include such items as: the purchase order, vendor quote and invoice, proof of payment, and purchase card (credit card) reconciliation report.
7. Copies of all funder issued monitoring reports and audit reports. This includes copies of any responses to the funder regarding findings and corrective action plans.
8. Staff roster, which includes roles and percentage of effort for all employees devoted to the grant program.
9. Time and attendance records. Time and attendance records include time sheets and screen prints of the bi-weekly payroll approval from the MDConnect system. They must match the amounts invoiced and the amounts booked by the Restricted Accounts Management Department (RAM) in the General Ledger. A review to ensure that all items correctly match should be done on a regular basis through frequent collaboration with the RAM department.
10. Time and Effort Certification forms, if applicable;
11. General Ledger Balance Report (typically provided by the Assistant Controller's office). The General Ledger Balance Report must match the amounts invoiced as well as the expenditure and payroll reconciliation sheets.
12. Access to employee files (to be facilitated by Human Resources). Project Directors may want to keep copies of Requests for Personnel Actions (RPA), employee resumes, performance reviews, and signed job descriptions for grant funded employees with their grant files. These documents must be redacted to ensure removal of Protected Personally Identifiable Information (Protected PII).
13. Inventory records including invoices, purchase orders, proof of payment, location, and property control numbers for items purchased with grant funds.

14. Participant files are often required to contain things such as: proof of eligibility, participant applications and intake forms, information release forms, proof of attendance at program activities, consent forms, transcripts, proof of citizenship, scholarship contracts, mentor visit notes, case notes, and documentation demonstrating payment to students (check or wire transfers).
15. Evaluation records – this may include the evaluation plan; reports; and data collection devices such as: copies of surveys, pre-and post-tests, or questionnaires given to participants to evaluate a grant program.

Records Retention

Grant program records should be located in the project director's office and the Grant Compliance Officer should be made aware of their location. For consistency and compliance with state and federal regulations, grant program records must be maintained at the College for a minimum of ten years after the due date of the final financial report. Records are sent to the Records Retention department after five years. At the close of the project period, project directors must forward all grant records to the Grant Compliance Officer. These records are retained by Resource Development.

Institutional Support

Cost sharing, matching, and in-kind contributions are all terms that refer to the portion of a project or program cost that is not paid for by the funder.¹ (Leveraged funds are also a form of cost sharing; however, they do not require the same level of record keeping). While some agencies make a distinction between the terms, they are all, basically, the same thing. Therefore, in this manual, we will use the term cost sharing. Cost sharing represents a commitment by the College. It may be required by the funder as a condition of the award (mandatory) or it may be offered by the College in excess of mandatory cost sharing requirements (voluntary). It is important to realize that whether cost sharing is required by the funder or is offered by the College voluntarily, once an award is made all cost sharing commitments are considered to be mandatory and as such represent binding obligations of the College. Cost sharing must be approved by the Campus President prior to the submission of a grant proposal.

Examples of cost sharing include:

- Time and Effort of Project Director and other employees devoted to grants, including employee benefit costs;
- Equipment (total value or depreciation depending on the circumstance);
- Supplies and services directly associated with the project;
- Volunteer services;
- Unrecovered indirect cost, only if specifically approved by the funder; or
- Cash contributions from MDC or in-kind contributions from third parties.²

Examples of costs that are typically unallowable as a cost share include:

- Other federal awards – Funds from one federal award cannot be used as cost sharing on another federal award. Pass-through funding, which is typically a subgrant from an organization who originally received funds from the federal government, also falls under this category because the funds originated with the federal government.
- MDC facilities such as classroom space – The use of MDC facilities are recovered from funders through the application of the Facilities and Administrative (F&A) cost rate. Facilities and Administrative costs (often called indirect costs) are used to cover additional expenses which are incurred by the College to administer grant projects, but that cannot be directly charged to an award (e.g., facilities, human resources, administration, office supplies, etc.). Since the cost of MDC space and facilities falls under F&A, not direct costs, it

¹ Defined in Section 23 of OMB Circular A-110, relocated to 2 CFR Part 215.

² If your proposal or budget indicates that third parties or partners will participate in cost sharing, then the Third Party In-Kind Contribution form must be filled out.

cannot be used as a cost share. NOTE: If indirect costs are not being recovered from the funder and facility space is used for a specific grant program (direct cost), then it may be used as a cost share.

Throughout the program's life, the project director must maintain sufficient documentation to substantiate the actual cost sharing contribution and report the cost sharing to the funding agency. The specific type of documentation required is based on the nature of the award, taking into consideration the type of cost sharing, the terms of the grant agreement, and any applicable federal, state, or local regulations. Documentation within the College's financial accounting system will be provided by RAM. The Time and Effort Certification and Third Party In-Kind Contribution forms included in this document must be completed to document cost sharing and retained by the Project Director. Copies of these forms are sent to the RAM department for reconciliation with payroll records and documentation in the grant financial records. Electronic copies of these forms can be requested from the Grant Compliance Officer.

Third Party In-Kind Contributions

Third Party In-kind contributions are defined as the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to a grant project or program.

Project directors must keep accurate records of all third party non-cash contributions. This is done by completing the Third Party In-Kind Contribution Form that follows this page. The form can be filled out by the project director, but must be signed by someone at the third party organization that is authorized to bind the third party. It is important that project directors obtain the actual value of services, rather than an approximation, as often as possible. This form serves as proof that the College received the goods or services as a donation to a grant program in case of an audit. For assistance with the form, contact the GCO.

Third Party In-kind Contribution Form

Proposal ID: _____ Title of Grant Program: _____

Project Director: _____ Grant Term: _____

| Date of Contribution | Description of Contributed Goods or Services | Purpose of Contribution | Real or Approximate Value of Contribution | How Was Value Determined? (Actual, appraisal, fair market value) | Was Contribution Obtained With or Supported by Federal Funds? If so, indicate source. |
|----------------------|--|-------------------------|---|--|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

I certify that the information provided above is correct.

Name of Third Party Providing In-kind Contribution _____

Address of Contributor _____ Phone Number _____

Name of Contributor's Authorized Representative _____ Title _____

Signature of Authorized Representative _____ Date _____

Time and Effort Certification

Time and Effort reporting is a federally mandated process that confirms that the salaries and benefits charged to, or pledged as a cost share to, grant funded projects are reasonable and reflect the actual work performed. 2 CFR Part 220, "Cost Principles for Education Institutions," Section J.10 c (2) "After-the-fact Activity Records," (soon 2 CFR Part §200.430), describes the requirements MDC must follow in ensuring a compliant Time and Effort reporting system.

Who must complete Time and Effort Certification Forms?

1. Employees with any portion of their salary charged directly to grants; and
2. Employees whose efforts are used to satisfy a required or voluntary cost share on grants.

Employees must consider their level of effort committed to grant programs and their ability to meet those commitments in light of any other College obligations they may have.

NOTE: Payroll Timesheets and time and effort certifications are not the same thing. Thus, time and effort certification is documented on a separate form.

What is percent effort? Effort is measured as a percent of the employee's total employment obligation. Percent effort represents the portion of time an employee spends on each employment activity and is expressed as a percent of the employee's total activity, including non-grant funded activities. Total activity equals 100% effort and may not exceed 100%.

The percent effort is not based on a typical 37.5-hour work week. Total College Effort is 100% of time regardless of the number of hours worked (for example, a typical work week may be 20 hours for one individual and 60 hours for another).

Directions for completing the MDC Grant Project Time and Effort Certification Form

1. List the Proposal ID Number Project Title, and Chartstring for each grant funded project.
2. Put the corresponding amount of effort in the box titled Percent of Time and Effort. Employees must refer to grant documents to ensure they are devoting the specified amount of effort to each grant. If you are expected to provide 100% effort on one grant, then only include that grant program and put 100% in the Percent of Time and Effort box. If your time is divided between multiple grants or if you work a portion of your time on a grant funded activity and a portion on non-grant funded activities, enter the percent for each. (Non-grant funded activities need not be documented in detail and may simply be the lump-sum balance of non-grant funded time).
3. Make sure that the Total Percentage of Time and Effort equals 100%.
4. Place a checkmark in the box titled in-kind match if your effort is used to satisfy a required or voluntary cost share.
5. The form must be signed by the employee and the Project Director or a supervising administrator when a Project Director is certifying their own time and effort.
6. Send a copy of the completed form to RAM.



Miami Dade College
Resource Development

Grant Project Time and Effort Certification Form

Employee Name and Title: _____

Employee ID: _____ Department: _____

Report for Month/Year: _____ Total Hours Worked: _____

During the month shown above, my responsibilities were divided between the following activities in the percentage shown.

| Proposal ID | Project Title | Chartstring | Percent of Time and Effort | Check if Cost Share or Match |
|--|-----------------------------|-------------|----------------------------|------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| N/A | Non grant-funded activities | | | |
| TOTAL PERCENTAGE OF TIME AND EFFORT | | | (Must equal 100 %) | |

I certify that the information provided above is correct.

Employee Signature Date

Project Director or Supervising Administrator Signature and Title Date

Please send the completed form for the previous month to the Project Director of each grant by the 5th day of every month. Project Directors please forward completed forms to Restricted Accounts Management at the following address: RAMTTimeEffort@mdc.edu If you have any questions, you may contact the Grant Compliance Officer at 307-237-0268. Additionally, detailed instructions are found in the MDC Grants Quick Reference Guide.

NOTE: Individual campuses or grant programs may have more specific time and effort forms which can be completed in concert with the MDC Grant Project Time and Effort Certification Form.

Conflict of Interest Reporting for Grants

All persons involved in grants and contracts must comply with the applicable federal conflict of interest (COI) regulations for the grant as well as the State of Florida Code of Ethics for Public Employees (http://www.ethics.state.fl.us/ethics/Chapter_112.html). Miami Dade College (MDC) abides by College Policies II-18, II-23, III-50 and College Procedure 6013. Failure to comply with MDC's Conflict of Interest Policy will result in disciplinary action.

Conflicts of interest are often of a financial nature, including salary, equity interest, reimbursements, and intellectual property rights. Financial interest extends to persons holding positions of influence (officer, partner, proprietor), material interest (direct or indirect ownership), and contractual relationships with an entity outside of MDC that will be receiving College resources. Potential conflicts of interest also exist if MDC resources, services, personnel, or students are used for activities that are not related to the grant or contract. Prohibited outside activity includes running for or holding political positions that could interfere with the ability to perform the responsibilities of the grant project or contract. If a potential COI exists, the Office of Legal Affairs may be asked to conduct a review.

DEFINITION AND APPLICATION

A potential conflict of interest exists if a person has a "significant interest" that could affect their ability to objectively execute the grant or contract. This applies to any individual and members of his/her immediate family if the involvement of that individual falls within any of the following criteria:

- Design, i.e., the planning of the strategy, approach, and implementation of the project stated in the proposal;
- Conduct, i.e., the supervision or management of a project's execution; or
- Reporting, i.e., the authorship of publications or reports to the sponsor related to the project performance and findings.

EMPLOYEE RESPONSIBILITIES RELATED TO CONFLICT OF INTEREST FOR GRANTS AND CONTRACTS

MDC employees must:

- Comply with all applicable federal, state, grantor, and College conflict of interest policies;
- Certify, on the Miami Dade College Potential Conflict of Interest Reporting Form, verified or potential conflicts of interest;
- Complete Potential Conflict of Interest Reporting Form prior to proposal submission, at the time of hiring, at the time of assignment to the position, at the start of each budget period for the duration of the grant or contract, and within 30 days of a change of status or of discovering, acquiring, or committing to a new financial interest or commitment;
- Agree to the written terms and conditions of the decisions made by the College to mitigate identified conflicts; and
- Provide documents and information that enable the College to complete conflict of interest management reports.

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REVIEW PROCESS

Project Directors are responsible for:

- Coordinating the submission of Potential Conflict of Interest Reporting Forms (see pages I-25 through I-26 for the form) by all persons who fit the criteria listed above;
- Providing the completed form to the employee's immediate supervisor for review;
- Maintaining copies of the Potential Conflict of Interest Form in the project files; and
- Forwarding all related documents to the Grant Compliance Officer.

The supervisor will review the form and, if not a campus president or unit head, will then forward it to the appropriate campus president or unit head for review.

If it is determined that a conflict exists, the direct supervisor will complete the Conflict of Interest Monitoring Plan (see page I-27 for this form). The monitoring plan is used to:

- Provide a description of the conflict of interest, list any potential impact on the project,
- Detail MDC's actions to eliminate or mitigate the effect of bias on the project, and
- Certify that the disclosing employee understands and agrees that violation of any of the conditions or College rules and procedures will result in disciplinary action.

Once completed, the funder must be notified as well as providing them with the monitoring plan. The funder will determine if the actions delineated in the Conflict of Interest Monitoring Plan are sufficient, if there are additional recommendations, or if the conflict of interest disqualifies the individual from participation in the project.

POTENTIAL CONFLICT OF INTEREST REPORTING FORM FOR GRANTS AND CONTRACTS

| | |
|--------------------------|--|
| Employee Name: | Select type of disclosure: <input type="checkbox"/> New <input type="checkbox"/> Annual disclosure <input type="checkbox"/> Amended disclosure |
| Name of Grant: | |
| Reporting Period: | |

Please answer the following questions honestly and to the best of your ability.

| |
|---|
| <p>1. During the reporting period, do you or a member of your immediate family have a financial interest related to your institutional responsibilities, in a publicly or non-publicly traded entity, that when aggregated, equals or exceeds \$5,000? (New employees should report remuneration and/or equity interests received in the last 12 months and during the current reporting period).</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>2. During the current reporting period, have you been reimbursed by an entity other than the College, either directly or on your behalf, for any external travel that is related to your institutional responsibilities? (New employees should report the value of extramural travel, paid directly to you or on your behalf, in the last 12 months and during the current reporting period).</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>3. Will the value of intellectual property rights (e.g., patents, copyrights, trademarks), upon receipt of income to you and/or your immediate family during the reporting period, equals or exceed \$5,000 (New employees should report intellectual property rights received in the last 12 months and during the current reporting period).</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>4. During the current reporting period, do you or an immediate family member intend to use the services of MDC students or personnel for whom you have supervisory or evaluative responsibilities at MDC, in carrying out any outside activities?</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>5. During the current reporting period do you intend to use College resources (e.g., equipment, facilities, information technology, and supplies) or services in carrying out any outside activity?</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>6. During the current reporting period will you hold or do you expect to run for political office?</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |
| <p>7. During the current reporting period do you intend to commit College resources (i.e. personnel, materials and supplies, equipment use, departmental or project funds) to purchase goods and services from or to provide services to, any entity in which you or your immediate family members:</p> <p>A) Are an officer, partner, or proprietor of the entity; B) Have a material interest (direct or indirect ownership) of 5% or more of the total assets or capital stock; or C) Hold any employment or contractual relationship with the entity?</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> <p>If yes, please attach information regarding any proposed subcontract sponsored funding activity with any such entity.</p> |
| <p>8. Are you performing an outside activity that could be perceived as a conflict, or that you otherwise wish to report (e.g., consulting activities, board membership, expert witness, company officer)? If you are an independent consultant, please attach a description of the activity and the name of each entity for whom you are performing consulting services.</p> <p><input type="checkbox"/> Yes or <input type="checkbox"/> No</p> |

CERTIFICATION

I certify that the statements and disclosures provided herein are current, accurate, and complete, and that I understand that any false or misleading representations may result in disciplinary action. I further certify that in the case of any outside employment or provision of services in which I may engage, the employers or recipients understand that I am engaging in such activity as a private citizen, not as an employee, agent, or spokesperson of the College.

Signature of Disclosing Employee

Date

THIS SECTION IS TO BE COMPLETED BY THE DISCLOSER’S DIRECT SUPERVISOR ONLY

Discloser’s direct supervisor

- No conflict
- Conflict identified (Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form provided, or both are attached)
- Unapproved conflict (Please provide details below)

Comments: _____

Signature: _____ Date: _____
Title: _____ Department/Campus: _____

Reviewer 2: Campus president or a Unit Head. (To be used if Reviewer 1 is not a Campus president or a Unit Head.)

- No conflict
- Conflict identified (Monitoring Plan for Potential COI, Request for an Exemption/Disclosure form provided, or both are attached)
- Unapproved conflict (Please provide details below)

Comments:

Signature: _____ Date: _____

Title: _____ Department/Campus: _____

IF EMPLOYEE IS REQUESTING AN EXEMPTION, A DISCLOSURE FORM MUST BE ATTACHED THAT DETAILS THE NATURE OF THE CONFLICT AND JUSTIFICATION FOR EXEMPTION.

Miami Dade College
Resource Development

**CONFLICT OF INTEREST
DISCLOSURE FORM**

DIRECTIONS

If, after reviewing the Potential Conflict of Interest Reporting Form for Grants and Contracts, it is determined that a conflict exists, but is deemed isolated, unrelated, and inconsequential in affecting the integrity of the employee's responsibilities, the information requested in this document must be provided. Once completed, the original form is forwarded to the Grant Compliance Officer (GCO). A copy is kept in the Project Director's grant files. Upon receipt, the GCO will facilitate the required communication with the funder. The funder will determine if the disclosure is sufficient, if the exemption is granted, rejected, or if further action is required.

| |
|--|
| Explain the nature of the conflict of interest |
| Provide a description of the delineation of duties that reveal clear distinctions between MDC responsibilities and the responsibilities for the outside person or entity |
| Provide a justification for why you should be exempt from monitoring, or disqualification from the project |

I understand that the violation of any of the conditions of this Disclosure Form, College Policies, College Procedures, or of the related processes described in the Miami Dade College Grant Award Guide will result in disciplinary action.

| | |
|----------------------------------|------|
| Signature of Disclosing Employee | Date |
| Signature of Direct Supervisor | Date |

Miami Dade College
Resource Development

CONFLICT OF INTEREST MONITORING PLAN FORM

DIRECTIONS

If, after reviewing the Potential Conflict of Interest Reporting Form for Grants and Contracts, it is determined that a conflict exists, the information requested in this document must be provided. Once completed, the original form is forwarded to the Grant Compliance Officer (GCO). A copy is kept in the Project Director’s grant files. Upon receipt, the GCO will facilitate the required communication with the funder. The funder will determine if the actions delineated in this Conflict of Interest Monitoring Plan are sufficient, if there are additional recommendations, or if the conflict of interest disqualifies the individual from participation in the project.

| | | |
|--|--------|------------------------------------|
| Proposal ID | | |
| Agency Identifiers | | |
| Project Title | | |
| Names of all Project Directors | | |
| Name of the person with the conflict of interest | | |
| Relationship of the person named above to the project | | |
| Name of the entity with which, or person with whom, the conflict exists | | |
| Nature of the conflict of interest | | |
| Potential impact of this conflict on the project. | | |
| MIAMI DADE COLLEGE ACTIONS TO ELIMINATE OR MITIGATE THE EFFECT OF BIAS ON THE PROJECT | | |
| Date of Monitoring Action | Action | Format of Monitoring Documentation |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

I understand that the violation of any of the conditions of this Monitoring Plan, College Policies, College Procedures, or of the related processes described in the Miami Dade College Grant Award Guide will result in disciplinary action.

| | |
|----------------------------------|------|
| Signature of Disclosing Employee | Date |
| | |
| Signature of Direct Supervisor | Date |
| | |

Successfully Navigating Audits and Site-Visits

An audit, sometimes called a site-visit, is a formal examination of a grant's programmatic and financial activities conducted to determine whether or not all provisions of the award have been carried out. Generally, a representative of the funding agency conducts the audit, although audits may be conducted by independent auditors or, in some cases, the U.S. Office of the Inspector General. Audits may occur yearly, at periodic intervals, or continuously, depending on the nature of your project – its size, cost, length, and potential impact. Audits may be announced and scheduled or they may also arise suddenly. The most common audit is the Single Audit that is required by law, and by OMB Circular A-133 and 2 CFR Part 200 Subpart F, which is conducted annually by the State Auditor General's Office.

If you are contacted by the funding agency's Program Officer or other representative regarding an upcoming audit, immediately notify the RAM department, campus or district administration, and the Grant Compliance Officer. They will assist in the process by reviewing needed documentation and clarifying agency expectations so that the audit is productive, consumes less time, and results in no findings, or at least a minimum of findings.

In addition to the list of documents that should be maintained by the project director listed on Pages 14 and 15 of this Guide, the following items should be prepared in advance of an audit or site visit. These materials must be well-organized before the auditors arrive on campus.

1. A copy of the grant documents.
2. An unduplicated list of project participants by name and identification number. Also include eligibility criteria for their selection, year in school, year in program, race, and gender.
3. The last three performance reports submitted to the funder.
4. Documentation of the accomplishment of the project objectives.
5. Copies of all audits for the current grant period.
6. Miami Dade College's organizational chart, including the reporting chain for the grant.
7. Copies of all informational or public relations materials produced for or used by the grant.
8. Samples of all forms used by the grant project to document activities, eligibility, and participation.
9. A list of all consultants, contractors, or temporary employees utilized since the inception of the current award, including the services they provided, dates employed, and documentation of services received.
10. Written documentation approving any changes in the budget or scope of the project.
11. A map of the campus and any off-campus sites used by the grant project.

NOTE: This list is not all inclusive. Upon notification of an audit, funders may also provide a list of documentation required for review. Please contact the Grants Compliance officer for assistance.

Business Affairs Internal Process Guidelines for Grants

Miami Dade College's post-award processes for grants are mainly handled by the Project Director (PD), Campus or District Administration (CA or DA), the Business Affairs department, which includes the Restricted Accounts Management department (RAM), Human Resources (HR) and the Grant Compliance Officer (GCO). This guideline sets forth the post-award general administrative requirements.

Step 1: Opening a Fund 2 Account and Setting Up a Budget

- 1.1 Upon receipt of an award notification for a grant program, the PD or site administrator submits, through campus or district administration, a written request to RAM for a new chartstring. A copy of the award letter, budget, and approved Board Item must be included with the request. RAM will request a new, unique chartstring for the program. An Approval Path Request Form must also be completed. For budget and related transactions, the Campus Director of Administration is required to provide a second level approval in the system. RAM is required to ratify and proceed as a final approver for the initial budget.
- 1.2 The PD sets up an initial budget for the grant program after the new restricted account is established in the College's accounting system, MDConnect. The PD should follow the budget approved by the funding agency to set up the budget in the College's system. Note that the College's financial system does not allow any program costs to be charged to the restricted account without an approved budget established in the accounting system.
- 1.3 Budget transfers must align with:
 - 1) Grant award documents including the approved budget or budget narrative;
 - 2) Grant amendments along with the revised budget or budget narrative; or
 - 3) Written prior approval from the grantor agency.The same multiple-level approvers are required for both budget transfers and budget amendments. All budget approvers must comply with the funding agency's guidelines as well as all applicable federal and state rules and regulations.
- 1.4 If a PD receives a check for grant funds in the mail or is asked where a check should be mailed, all checks must be sent to the Controller's Office at the Kendall Campus, Room 9253.

Step 2: Carrying Out the Grant Program

- 2.1 The PD or campus administrator is permitted to proceed with the hiring process only after the budget for the grant program is set up in the College's accounting system.³ It is the PD's responsibility to properly document employee's time and effort for the grant program using the, *MDC Time and Effort Certification Form*, provided by the GCO or such other form as may be provided by the funding source. The PD is required to certify the Federal Payroll Activity Report, provided by RAM, on an annual basis.

³ Please refer to the Human Resources Guidelines for Grants with Budgeted Positions section of this Guide.

- 2.2 The PD can also carry out program procurement processes after the grant program budget is established in the College's accounting system. The PD is required to adhere to the College's purchasing and contract procedures for the procurement of goods and services.
- 2.3 The PD must follow the College's standard travel procedures as well as any requirements prescribed by the funding agency for all required travel activities that are allowed by the grant program.
- 2.4 It is the PD's responsibility to make sure that expenses for the grant program are charged properly. It is also the PD's responsibility to make sure proper documentation for program costs are obtained and provided. The appropriate documentation includes, but is not limited to: approved budget narrative and budget amendments; purchase orders; vendor quotes and invoices; purchase card (credit card) reconciliation reports; and time and effort certification forms. All costs charged to the grant program must be allocable, allowable, and reasonable. The PD should follow the College's procedures for processing and approving invoices. The PD should monitor grant account activities, at a minimum, on a monthly basis. Any disallowed cost in a grant program account must be removed immediately. To remove the cost from the account, the PD should submit a standard journal entry process request along with supporting documentation to RAM. The PD should work very closely with RAM for periodic account review and financial reporting and billing processes.
- 2.5 The PD adheres to the College's internal guidelines for all cost transfers between different programs or cost centers.
- 2.6 An expenditure is allowed only if it is a direct cost to the grant program and the allocation category is identified in the original grant budget or subsequently allowed by the funding agency. The PD is required to document cost-sharing for all grant programs.
- 2.7 RAM is responsible for processing and negotiating an Indirect Cost Rate with a Federal Cognizant Agency. This rate is sometimes referred to as Facilities and Administrative (F&A) cost. For all grant programs that are allowed to charge indirect costs, RAM will process and post the indirect costs to the grant account on a periodic basis.
- 2.8 For program income that is associated with a grant program, RAM will either designate different general ledger codes or create separate accounts to keep track of the receipts and expenditures.

Step 3: Compliance

- 3.1 The PD is required to share information disseminated by the funding agency with RAM and the GCO during all stages of grant implementation.
- 3.2 RAM is responsible for providing the PD with information regarding the most relevant accounting principles and cost standards and all fiscal compliance requirements of the funding agency.
- 3.3 It is required that the PD abides by the College's property control procedures.
- 3.4 The PD is required to comply with the Code of Federal Regulations (CFR), the Office of Management and Budget (OMB) Circulars, Florida statutes, specific requirements of the funding agency and College policies and procedures for conducting a grant program.

3.5 Before sending written notification to the funding agency, the PD must submit a copy of the request to the GCO and campus or district administration for review and approval if any of the following circumstances apply:

- 1) Change of Project Director or other key personnel;
- 2) Change of program goal, scope, objective, deliverables, work task, etc.;
- 3) Modification of existing budget;
- 4) Budget amendment, increase or decrease in budget;
- 5) Change of performance period;
- 6) Request for extension (including no-cost extensions); or
- 7) Others as required by the external funding agency or the grantor.

3.6 Grant programs require periodic reporting. Please see the section of this Guide entitled Performance and Fiscal Reporting Requirements for reporting procedures.

Step 4: Closing Out the Grant

4.1 The PD should work with RAM and the GCO for final grant program reports and billing, as well as grant program account close-out.

4.2 Both financial and program records for grant programs are maintained and stored according to the funding agency's requirements and governmental regulations. The RAM department's retained files include, but are not limited to, grant documents, general correspondence, financial records, and inventory and property information. The program office is required to maintain both physical and electronic copies of the financial records and program related information. At the close of the project period, project directors must forward all grant records to the Grant Compliance Officer. These records will be retained by Resource Development.

Quick Reference Responsibilities Table

| Functions for Grant Program | Responsible Party or Department |
|---|---|
| Proposal development and review | PD, Campus or District Administration (CA or DA), and RD |
| Proposal approval | Campus President, College Provost , and, if appropriate, MDC Foundation and collaborating campus presidents |
| Proposal submission | RD |
| Board Item submission | RD |
| Award acceptance (Approval of Board Item) | College’s Board of Trustees |
| Signature authority for grant agreements and related documents | College President or Provost -Authorized Organization Representative (AOR) |
| Restricted Fund 2 account creation | Restricted Accounts Management (RAM) |
| Hiring and employment | PD, CA or DA, and the Human Resource Department (HR) |
| Program activity management | PD |
| Personnel performance review | PD, CA or DA, Campus President, and HR |
| Payroll process and authorization | PD |
| Time and Effort certification | PD |
| Payroll certification | PD |
| Procurement process and approval | PD, CA or DA, and Campus President |
| Approval of Contracts and Agreements for Services for consultants | PD, CA or DA, Campus President, Purchasing, and AOR if necessary |
| Expenditure and invoice process and approval | PD and CA or DA |
| Custody of equipment and property | PD and CA or DA |
| Account review, billing, and financial reporting | PD and RAM |
| Interim and annual program reviews and reports | PD, CA or DA, GCO, and Campus President |
| Invoicing and request of funds | RAM, the Cash Management Department |
| Receipt and deposit of funds | The Controller’s office and the Bursar’s office |
| Budget amendments | PD, CA or DA, GCO, and RAM |
| Request for funding agency’s prior approval | PD, CA or DA, RAM and GCO |
| Request for program related changes | PD, CA or DA, and GCO |
| Final billing or financial report | PD and RAM |
| Program and account close-out | PD, CA or DA, and RAM |

Human Resources Guidelines for Grants with Budgeted Positions

Step 1: Developing proposals with grant funded positions

- 1.1 Project Director completes a Job Description Questionnaire⁴ and submits to Human Resources Compensation Department.
- 1.2 Human Resources Compensation Analyst and the Project Director discuss intended positions and organizational charts.
- 1.3 Compensation Analyst evaluates and classifies position; assigns job class code, pay grade and salary or hourly range.

Note: all grant positions are classified as “temporary,” and pay grades with salary ranges are not based on funding availability.

Step 2: Creating grant funded positions

- 2.1 Compensation Analyst creates job description and forwards to Project Director and Department Head for validation.
- 2.2 Department Head validates job description and notifies Compensation Analyst.

Step 3: Hiring grant funded personnel

- 3.1 Project Director completes Personnel Requisition Form with the corresponding Chartstring for each position, attaches a validated MDC job description, and submits forms through the campus approval process to the HR Compensation Analyst at the Kendall Campus, Room 1010.
Note: Personnel Requisitions for grant positions do not require the approval of the College Provost .
- 3.2 Compensation analyst prepares and submits Position Control Sheets for the Budget Department to use to create the position numbers with the attributes established by Human Resources (pay grade, job class code, pay calendar, and salary or hourly range).
- 3.3 Budget Department creates the position and ensures that the Proposal ID is included in the Personnel Requisition Form. The Personnel Requisition Form, along with the job description and a copy of the Position Control Sheet, are submitted to the HR Employment Team for posting and recruitment purposes.
- 3.4 Employment Coordinator posts position on the College website and recruitment sources identified. All grant positions are identified as such in the College’s postings along with end date of the grant (typically the end of the current fiscal year).
- 3.5 A screening committee identifies and interviews qualified candidates. Finalists are interviewed and one candidate is selected by campus and district administration.
- 3.6 Once a candidate has been selected, and the hiring supervisor receives a salary offer from HR, the Project Director can then complete a Request for Personnel Action (RPA) when appropriate. This form must have an end no later than the end of the current fiscal year even if the grant is funded beyond the end of the fiscal year or for multiple years.
- 3.7 Employment Team screens the new hire using the U.S. Department of Homeland Security’s E-Verify system as required by law.
- 3.8 New hire attends the required Onboarding Orientation on the first day of work.

⁴ All required forms are located in the Online Forms section of the HR page on the MDC website.

Step 4: Closing the fiscal year

4.1 Human Resources Employee Services role for positions with continued funding is to ensure:

- a. That an official award extension letter has been received by the College's Restricted Accounts Management department, specifying the fund amounts.
- b. Restricted Accounts Management department establishes a new account (Chartstring) for the new fiscal year.
- c. After the Chartstring has been established, the Project Director must complete and forward a Request for Personnel Action for each employee to be converted to the new Chartstring.
- d. Budget Department and Human Resources Employee Services convert existing employees to new Chartstring accounts.
- e. Based on the award letter, the Budget Department will inactivate all full- and part-time positions in the old Chartstring. If the Budget Department finds assignments in the old Chartstring, then they will notify the Human Resources Employee Services area. Once the assignment is moved, then the position will be inactivated.
- f. If funding is only for a partial year, then this is reflected on personnel requisition a of MDConnect, the MDC mainframe system.
- g. Project Directors complete and forward Request for Personnel Action through campus approval channels to the appropriate Human Resources Employee Services Liaison for processing and filing. New RPA's are routinely required by a number of compliance agencies, including but not limited to, the Florida Retirement System and grantor agencies when conducting audits.

4.2 For positions whose funding has ceased:

- a. Support non-exempt and professional exempt non-contractual positions: Project Directors must contact Employee Relations at least three weeks prior to end date of assignment so that the College can provide at least two weeks' notice to affected employees.
- b. Professional Exempt Contractual Positions: Project Directors must communicate with their respective administrative channels the end assignment date during the contract renewal process, which usually takes place during the month of May or specified contract termination date.
- c. Human Resources prepares termination letters. Hiring Manager collects College property, delivers termination notice to employee, submits RPA requesting termination, and completes Supervisor Checklist for Separating Employees form.
- d. Compensation Department is notified to archive all job descriptions specifically written for the grant that will no longer be used. Should the grant become reinstated at a later date, then the Compensation Department can place them back into the library of job descriptions.
- e. If applicable, Benefits Department communicates with affected employees to discuss options for continuation of benefits.

Institutional Research Guidelines for Requesting Data

Step 1: New requests

- 1.1 New requests should be made via email to the Director of Institutional Research.
- 1.2 The request should be made as soon as the data requirements are known and include the following:
- a. Timeline for receiving data or information – when are the data needed? The request should include the date by which the information must be received. Every effort is made to complete requests by the date needed, if not earlier. However, it may not be possible to compile short-time requests within the time allotted.
 - b. A description of the grant program or proposed activities – what are the data intended or expected to show? This helps researchers understand the purpose of the request so they can define variables accordingly and include additional information that might be helpful. If the College previously applied for the same type of grant, that should be noted as it helps the researchers ensure consistency in data definitions and reporting.
 - c. A list of questions to be answered by the data – what specific data are needed? This is often prescribed by the grant funder, but not always. Specific questions help the researchers write programs to extract data that are needed. If the funder provides a table to be completed and submitted in the proposal, that should be included with the request.
 - d. Contact person – who can the researcher call if clarification is needed on the request? Questions about who to include, how many years to report, data definitions, and related issues often occur, so knowing who to call is important.

Step 2: Requests for ongoing or updated data

- 2.1 Requests for ongoing or updated data should be directed to the researcher who completed the previous request with a copy to the Director of Institutional Research.
- 2.2 Whenever possible:
- a. Annual or other reporting requirements, including reporting timeline, for approved grant projects should be shared with Institutional Research as soon as they are known. Having this information in advance helps Institutional Research develop a plan and prioritize work to meet expectations.
 - b. A copy of the most recent report submitted to the funder should be forwarded with the request. This helps researchers understand the purpose of the report and facilitates consistency in data reported. It may also prompt the researcher to suggest additional data that might be useful.

Procurement Procedures When Using Grant Funding

The intent of this document is to provide a very brief general summary of making purchases using federal funds and examples of some additional procurement regulations for working with grants. The key is to contact the Purchasing Department as early as possible in the process when federal or State of Florida grants will be used to purchase goods or services. The College’s Purchasing Department can provide information that is critical in making sure all purchases utilizing grant funds can be made in compliance with all Federal and State statutory procurement requirements. For more detailed information refer to Chapter 6 of the MDC Procedures.

Step 1: Determining Whether Purchasing from a Vendor, Partner, Sub-grantee, or Sub-recipient

- 1.1 When awarded a contract or grant, the Project Director needs to carefully review both the application guidelines and the approved award package. Both documents list the regulations appropriate for that specific award. Items the Project Director needs to look for include, but are not limited to. The following:
 - 1.1.1 Is the procurement using funds that come to the College directly from a federal agency (e.g., USDE) or through a State Agency (e.g., FLDOE)?
 - 1.1.2 Are there any unique additional procurement requirements (e.g., additional attestations required or additional steps in the procurement process required)?
 - 1.1.3 Is the College required to use Federal funds to pay a specific company? If so, the Project Director needs to determine if that company meets the Federal definition of a Partner, Sub-Grantee, Sub-Recipient, or Vendor.

This table helps identify the different participants.

| Will the company: | Partner Sub-Grantee Sub-Recipient * | Vendor** |
|--|--|-----------------|
| Determine who is eligible to receive what Federal financial assistance? | Yes | No |
| Have its performance measured against whether the objectives of the Federal Program are met? | Yes | No |
| Have the responsibility for programmatic decision making? | Yes | No |
| Have the responsibility to adhere to applicable Federal program compliance requirements? | Yes | No |
| Use the Federal Funds to carry out a program of the organization as compared to providing goods and services for a program of the pass-through entity? | Yes | No |
| Provide good or services within normal business operations? | No | Yes |
| Provide similar goods/services to many clients and operates in a competitive environment? | No | Yes |

***Note:** MDC is not required to solicit bids or proposals for a partner, sub-grantee, or sub-recipient unless required by the grant.

****Note:** MDC is required to solicit competitive proposals and bids if the participant is a vendor and the amounts meet the dollar thresholds which follow.

Step 2: Doing Business with a Vendor when utilizing Federal/State Grants

- 2.1 If doing business with a vendor the Project Director needs to enter an online MDConnect requisition to fund the approximate cost of the purchase. The department may enter a “suggested vendor” into the requisition. It is the Purchasing Department's due diligence to either secure additional quotes (\$3,500K-\$150,000) or do a formal solicitation (over \$150K).
- 2.2 When the Purchasing Department receives the requisition, the Purchasing Department will determine if a bid needs to be prepared or if the purchase can be piggybacked or if a cooperative may be utilized. In other words, Purchasing will need to explore if the suggested company has won a publicly solicited contract for the exact same good or service with any form of federal agency, state agency, city, municipality, school board, public college or public university.⁵
 - 2.2.1 If yes, the Purchasing Director requires a copy of that agencies solicitation, tabulation sheet, and resultant contract to confirm its use is not restricted to just that agency (e.g., GSA) and that the grant does not place any exceptions on using other competitive solicitations issued by another governmental agency.

The table below summarizes quoting and bidding thresholds required by Federal and State Grants, Statute, Board Rules, and the Assigned Project Managers (APM).

| Annual Purchase Value | < \$3500 | \$3,500- \$150,000 | \$150,000- \$249,999 | \$250,000 or more |
|--|--------------|-----------------------|-------------------------|----------------------|
| Number of informal *quotes required (which can be done | 1 | 3 | Formal Bid | Formal Bid |
| College Provost Approval | No | Yes; over 25K | Yes | No |
| Number of formal sealed ** bids and proposals required | Not Required | Not Required | Yes | Yes |
| Board of Trustee Approval | No | No | No | Yes |

* **NOTE:** Can be done by either the end user department or Purchasing, but we recommend that you contact the Purchasing Director before you begin the informal process.

** **NOTE:** Purchasing MUST provide this process.

Step 3: Doing Business with a Contractor or Consultant⁶

- 3.1 If doing business with a contractor or consultant, the Project Director needs to obtain approval from campus or district administration before completing an Agreement for Services. This form is found in the Forms and Manuals section of the Business Affairs website.
- 3.2 The original signed agreement should be submitted to the Accounts Payable Department. The Project Director should keep a copy and provide copies to the Contractor, the campus president or vice provost, and the purchasing department, as appropriate.
- 3.3 The Project Director should ensure that the contractor or consultant becomes a vendor of MDC, if they are not already a vendor. Information on becoming a vendor is located on the MDC employee website under the Purchasing department’s “Doing Business with MDC” tab. Vendors can register electronically using this link: <http://www.mdc.edu/vendor>.
- 3.4 Level of Authority for signing (approving) Agreements for Services:
 - 3.4.1 Agreements with a company or organization
 - \$25,000 or less must be authorized by the Project Director’s campus president or vice provost.

⁵ It is important to understand the specific procurement requirement of each grant as college procurement procedures may not be in-line with the grants procurement requirements.

⁶ Refer to MDC Procedure 6300 for more information.

- Over \$25,000 must be authorized by the College President or the College Provost prior to execution.
 - Over \$250,000 shall be presented to the Board for approval as a special agenda item.
- 3.4.2 Agreements with individuals
- Daily rate of \$500 or less must be authorized by the originator’s campus president or vice provost.
 - Daily rate over \$500 or unspecified shall be presented to the Board for approval as a special agenda item.

Step 4: Meeting Additional Requirements

This table shows additional requirements that might be applicable to your federally funded project.

| # | Category/Requirements of EDGAR/OMB | \$ Threshold |
|---|--|---------------|
| 1 | Advertising for recruitment using federal funds requires specific language to be included in any print or any media (e.g., funded by the US Dept. of Labor). | At any amount |
| 2 | Research and verify that the vendor is not on a Federal Excluded Parties List (print a copy verifying this for the PO file). | \$3,500 + |
| 3 | Compel vendor to attest to compliance with federal attestation requirements (e.g., Davis Bacon Act/ Copeland Anti-Kick Back Act, Executive Order 11246 - Equal Opportunity Act, etc.). | > \$2,000 |
| 4 | Maintain a record detailing the history of the procurement that documents the rationale used for the solicitation and contract type, as well as how the price base was determined to be fair and reasonable. | \$3,500 + |
| 5 | Restriction on use of a Request for Qualification for hiring architects and engineers (under \$25K Colleges pre-qualification listing). | > \$25,000 |
| 6 | Restriction on use of local or state preference in solicitations for hiring architects and engineers (under \$25K Colleges pre- qualification listing). | > \$25,000 |
| 7 | Requirement to negotiate profit and overhead separately when receiving only one single bid or proposal as the result of a solicitation. | > \$3,500 |
| 8 | Although when using state funds the college can exempt certain types of purchases (e.g., IT systems and equipment, copyrighted items, and sole source items), there may be no such exemptions identified when using Federal funds. | > \$3,500 |

Purchasing Equipment

Equipment may only be purchased if it is part of the original funder approved budget or post-award prior agency approval has been granted. All equipment purchased using grant funds must follow MDC Procedure Number 3900, Property Management. Contact the Purchasing Department prior to purchasing equipment. This department will assist with the purchase. Project Directors are the custodians of all equipment purchased using grant funds. As such, they are responsible for confirming the receipt of all equipment ordered; ensuring that a property control decal is affixed, knowing the exact location of all equipment, and maintaining the equipment in good condition. The Project Director must also notify the appropriate departments, and the funder, if equipment is lost, damaged, or stolen.

All equipment is received at a central location at the North Campus in Building 9000, when feasible. The Receiving Department will confirm acquisition and affix a property control decal and notify the Project

Director of the arrival of the item. In the event that an item cannot be processed at the central location, the item will be shipped directly to the site and personnel from receiving will visit the site to process its arrival.

The Project Director must keep detailed inventory records. These records include the following information: a description of the property; the serial number or other identification number; the source of funding for the property; documentation of ownership (either by the college or the agency); the acquisition date; the cost; the location, the use and condition, and the ultimate disposition data. These records are reconciled with financial records to submit reports to the funding agency by the Assistant Controller for Restricted Accounts Management. Project Directors submit inventory information to RAM for review and completion of funding agency required forms.

The disposal of items purchased with restricted funds must be approved by RAM and the appropriate funding agency prior to disposal.

For more detailed information of the property and equipment, please see Part II of this Guide, Internal Controls Manual, Section 8 – Property and Equipment.

Subrecipients and Subawards

Some grants require the College to use the assistance of a subrecipient in completing the requirements and objectives of the project. In those cases, the College has created a formal subaward agreement for all subrecipients to execute. Project Directors are responsible for working with the Resource Development and the Office of Legal Affairs to create subaward agreements that contain all the necessary language as required by 2 CFR Part 200.331, and the prime award.

- Project Directors and their supervisors are also responsible for completing the subrecipient initial assessment and monitoring form. This form must be completed and sent to the Grant Compliance Officer for approval along with the post award subrecipient agreement. The Grant Compliance Officer may consult with Restricted Accounts Management and Legal Services before approving.

Project Directors are responsible for monitoring the progress of their subrecipients. This is initiated by maintaining open lines of communication with the subrecipient. Subrecipients are invited to attend the Kick-off meeting with the Project Director and the Grant Compliance Officer. At the Kick-Off, subrecipients are informed of applicable federal laws and regulations and all appropriate flow-down provisions from the prime agreement. Project Directors will provide the subrecipients with training and technical assistance on program-related matters and review all of the subrecipient's program activities to ensure that deliverables and reporting requirements are met in a timely manner. On an annual basis, Project Directors are required to complete the subrecipient monitoring form (on the following page) as a formal method of reviewing the subrecipient's overall performance. The form contains criteria associated with evaluating the risk of a subrecipient. Responses are required in a yes/no format. A negative response requires a brief explanation in the "Comments" section. Upon completion of the form, Project Directors should assess whether further action is required in the form of a corrective action plan or audit. In addition to the subrecipient monitoring form, Project Directors must also perform on-site reviews of the subrecipient's program operations. The frequency is determined by the nature of the project. However the meetings must occur no less than annually. Invoices are required to be submitted on a monthly basis as well. Project Directors must review invoices to ensure charges are reflective of work performed. Invoices are then forwarded to RAM within 10 business days. Periodic and annual report data is requested from the subrecipient for use in developing the College's interim and annual reports. Subrecipient agreements must be fulfilled both financially and programmatically at the time of the project or agreement closeout. For more detailed information on subrecipients and subrecipient monitoring, please see Part II of this Guide, Internal Controls Manual, Section 2-Award Management, Questions 2.3.1A-F.

Miami Dade College
Resource Development
SUBRECIPIENT INITIAL ASSESSMENT AND MONITORING FORM

| | |
|---|--|
| Name of awarding agency (grantor) | |
| Project title | |
| Subrecipient corporate name | |
| Subrecipient project director | |
| Award date | |
| Subaward period of performance start and end dates | |
| Amount of funds obligated by this action | |
| Total amount of funds obligated to the subrecipient | |
| Total amount of the grant award | |
| Grant program (identifying number and program title) | |
| Is the grant award R&D? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Maximum amount of funds that may be allocated to subrecipient | |
| Reimbursements cycle | |
| Reporting cycle | |

Please answer the following questions. If you respond “No” to any question, provide a brief explanation in the “Comments” section.

INITIAL ASSESSMENT

| | Yes/No | Comments |
|--|--------|----------|
| Does this subrecipient have an annual audit? This is required for Federal grants under OMB Circulars A-128, A-133 or Uniform Guidance §200.501. | | |
| According to the Federal register is the subrecipient active and non-delinquent for award management? See https://www.sam.gov/portal/SAM/ for subrecipient’s status. | | |
| Is this subrecipient located in the United States? If no, please identify the location of the subrecipient’s project. | | |
| Does the subrecipient have prior experience with the same or similar awards? | | |
| Has the subrecipient had any previous audits related to a grant? If yes, please describe the outcomes of the audit. | | |

MONITORING REVIEW

| | | |
|---|--|--|
| Do you maintain active communication with the subrecipient on a regular basis? If yes, please describe in the comments section. For example: quarterly, monthly, weekly e-mails, phonecalls, conference calls, site visits. | | |
| Is the subrecipient submitting invoices according to the invoicing cycle? If yes, please describe in the comments section. For example: semi-annually, quarterly, monthly. | | |

| | | |
|---|--|--|
| Do the invoices provide the following details? For purchases: vendor, price, quantity, date. For salaries and fringe benefits: percent of time & effort committed to the project. For Facilities and Administration (F&A) amount charged must match subrecipient's Federally negotiated rate or the percentage agreed to in the subrecipient contract. | | |
| Do invoiced amounts align with the approved budget categories and remain within the amounts allocated? | | |
| Are the invoiced costs allowable, allocable, and reasonable? That is, do they align with the programmatic work outlined in the approved scope of work? (Any deviations must be pre-approved by MDC.) | | |
| Are the invoices being reviewed and approved by the subrecipient project director? | | |
| Are reports submitted according to the reporting cycle? For example: semi-annually, quarterly, monthly. | | |
| Are reports accurately reflecting the work being performed? That is, do they include documentation that the work aligns with the performance goals and objectives included in the statement of work? | | |
| Are reports being reviewed and approved by the subrecipient project director? | | |
| Are deliverables produced according to the deliverables schedule? For example: semi-annually, quarterly, monthly. | | |
| Are deliverables accurately reflecting the work being performed? That is, do they align with the performance milestones included in the statement of work. | | |
| Are deliverables being reviewed and approved by the subrecipient project director? | | |
| Will the subrecipient utilize the total allotted funds within the current period of performance? If not, please attach an explanation and proposed plan to correct this deficiency. Modifications to the budget are subject to the approval of the College and may require additional approval by the grantor. | | |
| Will the subrecipient complete the proposed scope of work as delineated in the subrecipient contract? If not, please attach an explanation and proposed plan to correct this deficiency. Modifications to the scope of work are subject to the approval of the College and may require additional approval by the grantor. | | |

| | | |
|--|--|--|
| <p>Will the subrecipient meet all compliance requirements without the use of a corrective action plan? If not, please attach a corrective action plan that includes an outline of the current monitoring issues along with recommendations and requests for improved internal controls from the subrecipient.</p> | | |
| <p>Will the subrecipient meet all compliance requirements without the need for auditing services? If not, please provide a plan for testing internal controls, programmatic activities, and financial accountability. Subrecipient's facilities and records shall be subject at all reasonable times to inspection and audit by the College or its designee.</p> | | |

Approved/Authorized by:

Project Director Name (Please Print)

Project Director Signature

Date

Facilities Management Guidelines for Grant Funded Projects

The Facilities Management Department offers the following support services:

- Analyzing electrical wiring and inputs and coordinating with IT for voice or data needs, for example:
 - Determining if additional electrical circuits are needed in the electrical panel and if there is enough electrical power to support a project;
 - Coordinating to disconnect and reconnect furniture with electrical feeds;
 - Installing additional outlets, as needed; and
 - Providing infrastructure for electrical, voice, or data lines to be run.
- Installing any equipment purchased using MDC approved vendors.
- Determining if necessary lighting or HVAC adjustments can be done internally or need to be outsourced to an MDC approved vendor.
- Providing quotes for various services including, but not limited to, painting and installation of new flooring, furniture, marker boards, or other equipment (not including computers, printers, faxes, copiers).

It is important to involve Facilities Management while planning the program since there may be potentially overlooked costs that can increase expenses. These costs should be determined during the pre-award proposal stage in order to incorporate them into the grant budget. Expenses that are not reimbursable by the grant will need to be funded through an alternative source. Some examples of often overlooked facilities expenses include:

- Modifications to the physical space to accommodate the grant parameters;
- Removal or reconfiguration of furniture or equipment with electrical or data connections; and
- Necessary painting, new flooring, additional furniture, or new marker boards for the space.

Contact the Campus Facilities Planner for the campus where the grant will be implemented as soon as the grant is awarded. He or she will assist with coordinating all required reviews with the Facilities Management team, determining what quotes or permits may be required, and contacting Information Technology (IT), if necessary.

Some important considerations when contacting Facilities Management include:

- Building Codes – Certain work, such as electrical connections, may require permits, which adds time and expenses to the project.
- Scheduling – Both internal staff time and vendor appointments need to be scheduled in advance. Many external vendors charge for cancelled appointments or unwarranted site visits. For example, if an equipment installer arrives and the electrical work has not been completed, the equipment cannot be tested. There may be an additional charge to come back; it may also void the warranty of the equipment.

APPENDICES

- A. Important Contacts
- B. Generally Allowable and Unallowable Costs
- C. Frequently Asked Questions (FAQs)
- D. Guidelines for Working with External Evaluators
- E. Glossary
- F. Grant File Inventory Form
- G. Project Director Responsibilities Checklist
- H. Project Director Commitment Form

APPENDIX A - Important Contacts

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| <p>Executive Vice President and Authorized Organizational Representative (AOR) Dr. Lenore Rodicio Wolfson Campus, Room 1468 Office: 305- 237-3803 Email: lrodicio@mdc.edu</p> | <p>Vice President and Chief Innovation Officer Damian Thorman, J.D. Wolfson Campus, Room 1462 Office: 305-237-3141 Email: dthorman@mdc.edu</p> |
| <p>Vice Provost for Institutional Effectiveness Archieval Cubarrubia Wolfson Campus, Room 5601-12 Office: 305-237-7175 Email: acubarru@mdc.edu</p> | <p>Associate Vice Provost of Accounting Services & Controller Restricted Accounts Management Delilah Almeda, CPA Kendall Campus, Room 9253 Office: 305-237-0642 Email: dalmeda1@mdc.edu</p> |
| <p>Executive Director of MDC Foundation Mark Cole Wolfson Campus, Room 1429 Office: 305-237- 7617 Email: mcole@mdc.edu</p> | <p>Senior Director of Administrative Services – Wolfson Maria Mateo Wolfson Campus, Room 1510 Office: 305-237- 3771 Email: mmateo-r@retiree.mdc.edu</p> |
| <p>Senior Director of Administrative Services – Kendall Brian Stokes Kendall Campus, Room 8215 Office: 305-237-2992 Email: bstokes@mdc.edu</p> | <p>Senior Director of Administrative Services – North Fermin Vazquez North Campus, Room 131503 Office: 305-237- 1190 Email: fvazque2@mdc.edu</p> |
| <p>Senior Director of MDC Foundation Nairobi Abrams Wolfson Campus, Room 1438 7 Office: 305-237-3247 Email: nabrams@mdc.edu</p> | <p>Legal Counsel – Legal Affairs Erica Wright, Esq. Wolfson Campus, Room 1454 Office: 305-237-7161 Email: ewright1@mdc.edu</p> |
| <p>Group Director of Purchasing Roman Martinez, MPA, CPPO, CPPB Kendall Campus, Room 9254 Office: (305) 237-0012 Email: rmartin9@mdc.edu</p> | <p>Interim Director of Resource Development Teresa Grandal-Cusse Wolfson Campus, Room 1411 Office: 305-237-3910 Email: tgrandal@mdc.edu</p> |

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| <p>Director of Institutional Research Dr. David Kaiser Wolfson Campus, Room 5601-13 Office: 305-237-7468 Email: dkaiser@mdc.edu</p> | <p>Director of Communications Juan Mendieta Wolfson Campus, Room 1466 Office: (305) 237-7611 Email: jmendiet@mdc.edu</p> |
| <p>Director of Emergency Preparedness Yakir Fernandez Wolfson Campus, Room 1453 Office: 305-237-3774 Email: yfernan5@mdc.edu</p> | <p>Director of Administrative Services – Homestead Tania Acosta Homestead Campus, Room B205 Office: 305-237-5219 Email: tacosta1@mdc.edu</p> |
| <p>Director of Administrative Services – IAC Janelle Fernandez InterAmerican Campus, Room 1324 Office: 305-237-6495 Email: jfernan2@mdc.edu</p> | <p>Director of Administrative Services - Hialeah Andrea Forero Hialeah Campus, Room 1800 305 Office: 305-237-8825 Email: aforero@mdc.edu</p> |
| <p>Director of Administrative Services - Medical Ramona Edwards Medical Campus, Room 1355-2 Office: 305-237-4431 Email: redwards@mdc.edu</p> | <p>Assistant Director of Purchasing Ramon Bristol-Castrillon Kendall Campus, Room 9254 Office: 305-237-0011 Email: rbristol@mdc.edu</p> |
| <p>Grant Compliance Officer Varun Ramberran Kendall Campus, Room 9254 Office: 305-237-7040 Email: vramberr@mdc.edu</p> | <p>Assistant Controller for Restricted Accounts Management Ana Maria Vega Kendall Campus, Room 9254 Office: 305-237-2846 Email: avega9@mdc.edu</p> |
| <p>Manager of Accounts Services, Property Management Ruben Paz North Campus, Room 902 Office: 305- 237-1379 Email: rpaz@mdc.edu</p> | <p>Manager, Compensation and Benefits Elaine Spence Kendall Campus, Room 1010 Office: 305 237-0365 Email: espence@mdc.edu</p> |
| <p>Manager, Employee Services Letitia Rackley Kendall Campus, Room 1105 Office: 305-237-0275 Email: lrackle@mdc.edu</p> | <p>Manager of Communication Systems David Moreno Kendall Campus, Room 9157 Office: 305 -237-0203 Email: dmoreno@mdc.edu</p> |

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| <p>Facilities Planning Coordinator Linda Friedman Kendall Campus, Room L118 Office: 305-237-2824 Email: lfriedma@mdc.edu</p> | <p>Inventory Clerk, Property Management Bruno Rodriguez Consolidated Warehouse 8643 N.W. 68th St., Miami, FL 33166 Phone: 305-717-1553 Email: brodrig6@mdc.edu</p> |
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APPENDIX B - Generally Allowable and Unallowable Costs

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
|---|---|---|---|
| Advertising: includes advertising media and corollary costs (i.e., magazines, newspapers, radio, television, direct mail, electronic or computer transmittals, etc.) | 2 CFR 220 Appendix A J-1(a),(c),(f),(e) | <ol style="list-style-type: none"> 1. Costs of recruiting personnel for the performance of sponsored agreement. 2. Costs of procurement of advertising goods/services for the performance of sponsored agreement 3. Costs of advertising disposal of scrap/surplus items from sponsored agreement, except when non-Federal entities are reimbursed for disposal costs at predetermined amount. 4. Other specific purposes necessary to meet the requirements of the sponsored agreement. | All other advertising not already described as allowable. Advertising solely for the College. |
| Public Relations: includes promoting and maintaining the College's image in the community | 2 CFR 220 Appendix A J-1(b),(d),(f),(e) | <ol style="list-style-type: none"> 1. Costs specifically required by sponsored agreement. 2. Costs of communicating with the public/press the specific activities or accomplishments (i.e., outreach effort) which result from the performance of the sponsored agreement. 3. Costs of conducting general liaison with news media/government to the extent that such activities are necessary to keep the public informed on matters of public concern (i.e., notices to Federal contracts/grant awards, financial matters, etc.). | <ol style="list-style-type: none"> 1. Costs of meetings, conventions, convocations, or other events related to other activities of the college, including costs of (a) displays, demonstrations, and exhibits; (b) meeting rooms, hospitality suites, and other facilities used in conjunction with shows and other special events; and, (c) salaries/wages of employees setting up and displaying exhibits, making demonstrations, and providing briefings. 2. Costs of promotional items and memorabilia (i.e., models, gifts, and souvenirs). 3. Costs solely to promote the College. |
| Administrative Staff | 2 CFR 200.413 | <p>Salaries of administrative and clerical staff can be directly charged to a grant in all of the following conditions are met:</p> <ol style="list-style-type: none"> 1. Administrative or clerical services are integral to a project or activity; 2. Individuals involved can be specifically identified with the project activity; 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4. The costs are not also recovered as indirect costs. | Salaries of administrative and clerical staff that support College activities not directly related to a grant and are recovered as part of indirect costs. |
| Advisory Council. | 2 CFR 220 Appendix A J-2 | Costs incurred by advisory councils or committees as a direct costs where authorized by Federal awarding agency or as an indirect costs where allocable to sponsored agreement. | |
| Alcoholic Beverages. | 2 CFR 220 Appendix A J-3 | | Costs of alcoholic beverages charged to sponsored agreements. |
| Alumni Activities. | 2 CFR 220 Appendix A | | Costs incurred for or in support of alumni activities and similar services. |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | J-4 | | |
| <u>Audit Costs and related Services.</u> | 2 CFR 220 Appendix A J-5 | <ol style="list-style-type: none"> 1. Costs of audits required by and performed in accordance with the Single Audit Act. 2. Other audit costs if included in an indirect cost rate proposal, or if specifically approved by the awarding agency as a direct cost to an award. 3. Agreed-upon procedures engagements costs to monitor sub-recipients. | |
| <u>Bad Debts.</u> | 2 CFR 220 Appendix A J-6 | | Bad debts on actual or estimated losses arising from uncollectable accounts and other claims, and related collection and legal costs. |
| <u>Bonding Costs.</u> | 2 CFR 220 Appendix A J-7 | <ol style="list-style-type: none"> 1. Costs when the Federal Government requires assurance against financial loss to itself or others by act or default of the College (i.e., bids, performance, payments, advance payments, infringements, and fidelity bonds). | |
| <u>Bonding Costs.</u> | 2 CFR 220 Appendix A J-7 | <ol style="list-style-type: none"> 2. Costs required pursuant to terms of the award. 3. Costs required by the College in the general conduct of its operations as long as there are sound business practices evident and the rates and premiums are reasonable under the circumstances. | |
| <u>Commencement and convocation costs.</u> | 2 CFR 220 Appendix A J-8 | | Costs incurred for commencement and convocation. |
| <u>Communication Costs.</u> | 2 CFR 220 Appendix A J-9 | Costs incurred for telephone services (local and long distance), telegrams, postage, messenger, electronic or computer transmittal services that are necessary to accomplish objectives of sponsored agreement. | |
| <u>Compensation for Personnel Services.</u> | 2 CFR 220 Appendix A J-10 | <p><u>General Compensation</u></p> <ol style="list-style-type: none"> 1. General compensation for personal services (including all amounts paid currently or accrued by the College for services employees rendered during the period of performance under the sponsored agreements such as salaries, wages, and fringe benefits) provided that these conform to College policies and procedures and consistently applied. 2. Costs incurred to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreement (i.e., delivering special lectures about specific aspects of ongoing activity, writing reports/articles, participating in appropriate seminars, consulting with | <p><u>General Compensation</u> Salary for work performed that exceeds the proportionate share of the base salary for that period.</p> <p><u>Fringe Benefits</u> Tuition benefits for family members other than the employee, beginning in fiscal years after September 30, 1998.</p> <p><u>Other Benefits.</u> Costs of institution-furnished automobiles that relate to personal use by employees (including transportation to/from work), regardless of whether the cost is reported as taxable income to the employees.</p> <p><u>Severance Pay.</u> Costs incurred in excess of the College's normal severance pay policy applicable to all persons employed by the College upon termination of employment.</p> |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
|---|---------------------------------|---|------------------------------|
| <u>Compensation for Personnel Services.</u> | 2 CFR 220 Appendix A J-10 | <p>colleagues/graduate students, attending meetings/conferences, etc.).</p> <p>3. Salary for faculty members during academic year based on the faculty member's regular compensation for the continuous period, which under College policy/procedures, constitutes the basis of salary. Work for summer months is based on the base salary divided by the period to which the base salary relates (not to exceed base salary).</p> <p><u>Fringe Benefits</u> Fringe benefits in the form of regular compensation paid to employees during period of authorized absences from the job (i.e., annual leave, sick leave, military leave, and the like), provided such costs are distributed to all College activities in proportion to the relative amount of time or effort actually devoted by the employees.</p> <p><u>Fringe Benefits.</u> Fringe benefits in the form of employer contributions (i.e., social security, employee insurance, workmen's compensation insurance, tuition or emission of tuition) provided such benefits are granted in accordance with College policies and procedures, and distributed to all College activities on an equitable basis.</p> <p><u>Sabbatical Leave.</u> Costs of leave of absences by employees for performance of graduate work or sabbatical study, travel, or research provided the College has a uniform policy on sabbatical leave for persons engaged in instruction and research and that costs are allocated equitably to all related College activities.</p> <p><u>Severance Pay.</u> 1. Severance pay (compensation in addition to regular salary/wages which is paid by the College to employees whose services are being terminated) provided that such payments are required by law, by employer-employee agreement, by established policy, or by circumstances of the particular employment. 2. Severance pay due to normal recurring turnover and meeting the provisions of 2 CFR 220, Appendix A, J-10 (h),(1), provided the actual costs of such payments are regarded as expenses applicable to the current fiscal year and are equitably</p> | |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | | distributed among the College's activities during the period. 3. Severance pay due to abnormal or mass terminations are based on a case-by-case basis. | |
| <u>Contingency Provisions.</u> | 2 CFR 220 Appendix A J-11 | Contingency provisions related to self-insurance, pensions, severance, and post-retirement health costs. Refer to Compensation for Personnel Services and Severance Pay. | Costs or contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening. |
| <u>Deans of Faculty and Graduate Schools.</u> | 2 CFR 220 Appendix A J-12 | Costs related to the salaries and expenses of deans of faculty. | |
| <u>Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringement.</u> | 2 CFR 220 Appendix A J-13 | | Costs include administrative and clerical expenses, legal services, costs of specialists (i.e., accountants, consultants), etc., during proceedings, claims, appeals, or patent infringement. |
| <u>Depreciation and Use Allowances.</u> | 2 CFR 220 Appendix A J-14 | | Not charged by the College to sponsored agreements. |
| <u>Donations and Contributions.</u> | 2 CFR 220 Appendix A J-15 | <ol style="list-style-type: none"> <u>Donated or volunteer services</u> furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor may be used to meet cost sharing and matching requirements in accordance with 2 CFR 215. <u>Donated property</u> values may be used to meet cost sharing or matching requirements in accordance with 2 CFR 215. | <ol style="list-style-type: none"> Contributions or donations in cash, property, or services made by the College, regardless of recipient. <u>Donated or volunteer services</u> furnished to the College by professional or technical personnel, consultants, and other skilled/unskilled labor is not directly or indirectly reimbursable to the College. Donated property values are not directly or indirectly reimbursable to the College. |
| <u>Employee Morale, Health, and Welfare.</u> | 2 CFR 220 Appendix A J-16 | <ol style="list-style-type: none"> Costs of employee information publications, health/first-aid clinics, infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the College's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance will be equitably apportioned to all activities of the College. Losses resulting from operating food services when the objective of the College is to break-even. Losses sustained due to other operating objectives when the College can demonstrate unusual circumstances, and with the approval of the cognizant Federal agency. | |
| <u>Entertainment Costs.</u> | 2 CFR 220 Appendix A | | Costs of entertainment, including amusement, diversion, and social |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | J-17 | | activities and any costs directly associated with such costs (i.e., tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). |
| <u>Equipment and Other Capital.</u> | 2 CFR 220 Appendix A J-18 | 1. Capital expenditures for general purpose equipment, buildings, land, and improvements that substantially improve the value or useful life are allowable direct costs <u>only with prior advanced approval from the awarding agency.</u> | Equipment and other capital expenditures are unallowable as indirect costs on sponsored agreements. |
| <u>Equipment and Other Capital.</u> | 2 CFR 220 Appendix A J-18 | 2. Capital expenditures for special purpose equipment are allowable as direct costs, provided that the items with a unit cost of \$5,000 or more have the prior approval of the awarding agency and is charged to the sponsored agreement in the period in which the expenditure is incurred. | |
| <u>Fines and Penalties.</u> | 2 CFR 220 Appendix A J-19 | Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations <u>when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency authorizing in advance such payments.</u> | Costs resulting from violations of, or failure of the College to comply with Federal, State, and local or foreign laws and regulations. |
| <u>Fund Raising and Investment Costs.</u> | 2 CFR 220 Appendix A J-20 | Costs related to the physical custody and control of monies and securities. | 1. Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions. 2. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments. |
| <u>Gain and Losses on Depreciable Assets.</u> | 2 CFR Appendix A J-21 | 1. Property given in exchange as part of the purchase price of a similar item and the gain or loss taken into account in determining the depreciation cost basis of the new item. 2. A loss resulting from failure to maintain otherwise permissible insurance, except as provided in 2 CFR 220, Appendix A, J-24 – Insurance and Indemnification. 3. Compensation for the use of the property was provided through use allowances in lieu of depreciation. 4. Gains/losses of any nature arising from the sale/exchange of property other than the property covered in 2 CFR 220, | |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | | <p>Appendix A, J-21(a) shall be excluded in computing sponsored agreement costs.</p> <p>5. For assets acquired with Federal funds, in part or wholly, and disposed of, the distribution of the proceeds shall be made in accordance with 2 CFR 215.</p> | |
| <u>Goods or Services for Personal Use.</u> | 2 CFR 220 Appendix A J-22 | | Costs of goods or services for personal use of the College's employees. |
| <u>Housing and Personal Living Expenses.</u> | 2 CFR 220 Appendix A J-23 | | Costs of housing (i.e., depreciation, maintenance, utilities, furnishings, rents), allowances/personal living expenses for/of the College's officers, regardless of whether the costs are taxable income to employees. |
| <u>Idle Facilities and Capacities.</u> | 2 CFR 220 Appendix A J-24 | <ol style="list-style-type: none"> 1. Costs incurred when necessary to meet the fluctuations in workload. 2. Costs incurred although not necessary to meet fluctuations of workload, but necessary when acquired and now idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen and provided only for a reasonable period of time (not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities). 3. Costs of capacity that is anticipated to be normal, necessary or was originally reasonable and is not subject to reduction or elimination by use on other sponsored agreements. | |
| <u>Insurance and Indemnification.</u> | 2 CFR 220 Appendix A J-25 | <ol style="list-style-type: none"> 1. Costs of insurance required or approved, and maintained pursuant to the sponsored agreement. 2. Costs of other insurance maintained by the College in connection with the general conduct of its activities provided that the: (a) types, extent, and cost of coverage are in accordance with sound College practice; (b) costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property <i>only if</i> the Federal Government has specifically required or approved such costs; (c) costs of insurance on the lives of officers or trustees <i>only</i> where such insurance is part of an employee plan which is not unduly restricted. 3. Contributions to a reserve for a self-insurance program provided that the types of coverage, extent of coverage, and rates and premiums would have been allowed had insurance been purchased to cover the risks. | <ol style="list-style-type: none"> 1. Costs of insurance or of any contributions to any reserve covering the risk of loss of or damage to federally-owned property. 2. Costs of insurance on the lives of officers or trustees. 3. Costs incurred for actual losses which could have been covered by permissible insurance (whether purchased or self-insurance). 4. Costs of insurance against defects, or any costs incurred to correct defects in the College's materials or workmanship. |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| <u>Insurance and Indemnification.</u> | 2 CFR 220 Appendix A J-25 | <p>4. Actual losses which could have been covered by permissible insurance <i>only if</i> expressly provide for in the sponsored agreement.</p> <p>5. Costs incurred because of losses not covered under existing deductible clauses for insurance coverage provided in keeping with sound management practice as well as minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools occurring in the ordinary course of operations.</p> <p>6. Indemnification (securing the College against liabilities to third persons and other losses not compensated by insurance or otherwise) <i>only</i> to the extent expressly provided for in the sponsored agreement.</p> <p>7. Medical liability (malpractice) insurance on research programs <i>only</i> to the extent that the research involves human subjects.</p> | |
| <u>Interest.</u> | 2 CFR 220 Appendix A J-26 | <p>1. Costs incurred for interest on debt after July 1, 1982, to acquire buildings, major reconstruction and remodeling, or the acquisition or fabrication of capital equipment costing \$10,000 or more.</p> <p>2. Costs incurred for interest on debt after May 8, 1996, to acquire or replace capital assets (including construction, renovations, alterations, equipment, land, and capital assets acquired through capital leases) acquired after that date and used in support of sponsored agreements provided that the conditions in 2 CFR, Appendix A, J-26(b),(1) through (7) are satisfied.</p> | <p>1. Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the College's own funds.</p> <p>2. Interest on debt incurred to finance or refinance assets re-acquired after the applicable effective dates stipulated in 2 CFR 220, Appendix A, J-26(a) or (b).</p> <p>3. Interest attributable to fully depreciated assets.</p> |
| <u>Labor Relations Costs.</u> | 2 CFR 220 Appendix A J-27 | Costs incurred in maintaining satisfactory relation between the College and its employees, including costs of labor management committees, employees' publications, and other related activities. | |
| <u>Lobbying.</u> | 2 CFR 220 Appendix A J-28 | <p>1. Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing testimony, statements, or letters to the Congress or a State legislature, etc.) in response to a documented request made by the recipient member, legislative body, or a cognizant staff member provided such information is readily obtainable and can be readily put in deliverable form.</p> <p>2. Costs incurred in any activity specifically authorized by statute to be</p> | <p>1. Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedures, through in-kind or cash contributions, endorsements, publicity, or similar activity.</p> <p>2. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action, committee, or other organization established for the purpose of including the outcomes of the election.</p> |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| <u>Lobbying.</u> | 2 CFR 220 Appendix J-28 | undertaken with funds from the grant, contract, or other agreement. | <ol style="list-style-type: none"> 3. Costs incurred in an attempt to influence the introduction, modification, or decision to sign or veto any pending Federal or State legislation. 4. Costs incurred in an attempt to influence the introduction or modification of any pending Federal or State legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public to contribute to or participate in mass demonstrations, marches, rallies, fund raising drives, lobbying campaigns, letter writing, or telephone campaigns. 5. Costs incurred in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in lobbying. 6. Costs incurred in attempting to improperly influence either directly or indirectly an employee/officer of the Executive Branch of the Federal Government to give consideration or act regarding a sponsored agreement or a regulatory matter. |
| <u>Losses on Other Sponsored Agreements or Contracts.</u> | 2 CFR 220 Appendix A J-29 | | Any excess of costs over income under any other sponsored agreement or contract of any nature, including the College's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for F&A costs. |
| <u>Maintenance and Repair Costs.</u> | 2 CFR 220 Appendix A J-30 | Costs incurred in necessary maintenance, repair, or upkeep of buildings and equipment which neither add permanent value to the property nor appreciably prolong its intended life, but keep it in an efficient operating condition. | |
| <u>Material and Supplies Costs.</u> | 2 CFR 220 Appendix A J-31 | <p>NOTE: If value or intended life is prolonged for the buildings or equipment, the costs are treated as capital expenditures. Refer to 2 CFR 220, Appendix A, J-18</p> <p>Costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement, and charged at actual prices net of applicable credits. <i>Only</i> materials and supplies <i>used</i> for the performance of the sponsored agreement may be <i>charged</i> as <i>direct costs</i>, with any incoming transportation charges included as part of materials and supplies costs.</p> | Costs or value of any federally-donated or furnished materials used in performing the sponsored agreement. |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| <u>Meetings and Conferences.</u> | 2 CFR 220 Appendix A J-32 Also, Refer to: J-17 Entertainment Costs | Costs of meetings and conferences whose primary purpose is to disseminate technical information and includes meals, transportation, rental of facilities, fees for speakers, and other incidental items to such meetings/conferences. | Also, refer to 2 CFR 220, Appendix A, J-17, Entertainment Costs. |
| <u>Memberships, Subscriptions, and Professional Activity Costs.</u> | 2 CFR 220 Appendix A J-33 | <ol style="list-style-type: none"> Costs of the College's membership in business, technical, and professional organizations. Costs of the College's subscriptions to business, professional, and technical periodicals. | <ol style="list-style-type: none"> Costs of membership in any civic or community organization. Costs of membership in any country club or social or dining club or organization. |
| <u>Patent Costs.</u> | 2 CFR 220 Appendix A J-34 Also, refer to: J-37 Professional Service Costs J-44 Royalties and Other Costs for Use of Patents | <ol style="list-style-type: none"> Costs of preparing disclosures, reports, and other documents required by the sponsored agreement and of searching the art to the extent necessary to make such disclosures <i>required</i> by the award. Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a U.S. patent application where title/royalty free license is required by the Federal Government to be conveyed to the Federal Government. Costs of general counseling services relating to patent and copyright laws, regulations, clauses, and employee agreements. | <ol style="list-style-type: none"> Costs of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make <i>disclosures not required by the award</i>. Costs in connection with filing and prosecuting any foreign patent application, where the sponsored agreement award does not require conveying title or a royalty-free license to the Federal Government. |
| <u>Plant and Homeland Security Costs.</u> | 2 CFR 220 Appendix A J-35 | Costs incurred for routine and homeland security to protect facilities, personnel, and work products provided that the costs are reasonable and necessary. Examples include wages and uniforms of personnel engaged in security activities, equipment, barriers, contractual security services, consultants, etc. | |
| <u>Pre-agreement Costs.</u> | 2 CFR 220 Appendix A J-36 | Costs incurred <i>prior</i> to the effective date of the sponsored agreement <i>only if approved by the sponsoring agency</i> . | Costs incurred <i>prior</i> to the effective date of the sponsored agreement, regardless of whether these would have been allowable if incurred after such date |
| <u>Professional Service Costs.</u> | 2 CFR 220 Appendix A J-37 | Costs of professional and consultant services rendered by persons who are members of a particular profession or have a special skill, and who are not officers or employees of College provided that the services are: <ol style="list-style-type: none"> reasonable in relation to services rendered not contingent upon recovery of the costs from the Federal Government performed more economically by outsourcing than direct employment contracted to outside expertise or skills sets that are not available at the College for a particular area performed by persons with fees charged being customary to those on non-sponsored agreements | |
| <u>Professional Services Costs.</u> | 2 CFR 220 Appendix A | | |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | J-37 | (f) adequately disclosed through a contractual agreement for the service (inclusive of a description of service, estimated time required, rate of compensation, and termination provisions) | |
| <u>Proposal Costs.</u> | 2 CFR 220 Appendix A J-38 | Costs incurred in preparing bids or proposals on potential federally and non-federally funded sponsored agreements or projects (including the development of data necessary to support the College's bids/proposals), provided that the costs are reasonable and equitable. | |
| <u>Publications and Printing Costs.</u> | 2 CFR 220 Appendix A J-39 | <ol style="list-style-type: none"> 1. Costs incurred includes the following: the processes of composition, plate-making, press work, binding, the end products produced by such processes, distribution, promotion, mailing, and general handling; and, if not identifiable, should be treated or allocated as indirect costs. 2. Costs incurred on page charges in professional publications as long as these are a necessary part of research costs and provided that the research papers report work supported by the Federal Government and the charges are levied impartially on all research papers published by the journal (whether or not by federally-sponsored authors). | |
| <u>Rearrangement and Alteration Costs.</u> | 2 CFR 220 Appendix A J-40 | <ol style="list-style-type: none"> 1. Costs incurred for ordinary or normal rearrangement and alteration of facilities. 2. Costs incurred on special arrangements or alterations specifically for the project provided that prior approval from sponsoring agency is obtained. | |
| <u>Reconversion Costs.</u> | 2 CFR 220 Appendix A J-41 | Costs incurred in the restoration or rehabilitation of the College's facilities to approximately the same condition existing immediately prior to commencement of the sponsored agreement, excluding costs related to reasonable wear and tear. | |
| <u>Recruiting Costs.</u> | 2 CFR 220 Appendix A J-42 | <ol style="list-style-type: none"> 1. Costs incurred in recruitment of personnel provided that such costs are incurred pursuant to a well-managed recruitment program. 2. Costs incurred when the College uses employment agencies provided that costs are not in excess of standard commercial rates for such services. | <ol style="list-style-type: none"> 1. Costs incurred in publications for advertising materials of help wanted that includes color, is for other than recruitment purposes, or is excessive in size for the purpose intended and based on normal College practices. 2. Costs incurred for help wanted advertising, special emoluments, fringe benefits, and salary allowances intended to attract professional personnel from other institutions that do not conform to established practices of the College. |
| <u>Rental Costs of Buildings and Equipment.</u> | 2 CFR 220 Appendix A J-43 | 1. Costs incurred to the extent that the rates are reasonable in light of factors such as (a) rental costs of comparable | |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | | <p>property; (b) market conditions in the area; (c) alternatives available; (d) type, life, expectancy, condition, and value of the property leased.</p> <ol style="list-style-type: none"> Costs incurred under a <i>sale and lease back arrangement</i> only up to the amount that would be allowed had the College continued to own the property. Costs incurred under <i>less-than-arms-length</i> leases only up to the amount that would be allowed had title to the property vested in the College Costs incurred under leases which are required to be treated as capital leases under GAAP only up to the amount that would be allowed had the College purchased the property on the date the lease agreement was executed. | |
| <u>Royalties and Other Costs for Use of Patents.</u> | 2 CFR 220 Appendix A J-44 | Costs incurred by royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights that are <i>necessary</i> for the proper performance of the award. | Costs of royalties on patents or copyrights or amortization of same when the patent or copyright is determined to be invalid, unenforceable, expired, not necessary for the proper performance of the award, or for which the Federal Government has free rights to use. |
| <u>Scholarships and Student Aid Costs.</u> | 2 CFR 220 Appendix A J-45 | <ol style="list-style-type: none"> Costs of scholarships, fellowships, and other programs of student aid <i>only</i> when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. Tuition remission and other forms of compensation paid in lieu of wages to students performing necessary work provided that (a) the individual is conducting activities necessary to the sponsored agreement; (b) the tuition remission or other support is in accordance with College policies/procedures and consistently provided in a like manner to students conducting activities in non-sponsored as well as sponsored activities; (c) student enrolled in College academic program and the Federally-sponsored project is related to such degree program; (d) the tuition/payment is reasonable compensation for the performance of necessary work; (e) it is College practice to similarly compensate students in non-sponsored as well as sponsored activities. | |
| <u>Selling and Marketing.</u> | 2 CFR 220 Appendix A J-46 | Costs of promoting/selling image of college (refer to public relations or proposal costs under 2 CFR 220, Appendix A, J-1 or J-38) | Costs of selling and marketing any products or services of the College. |
| <u>Specialized Service Facilities.</u> | 2 CFR 220 Appendix A J-47 | Costs incurred by services provided by highly complex or specialized facilities operated by the College (i.e., computers, | |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | | wind tunnels, and reactors) provided that items of income or Federal financing that qualify as applicable credits under 2 CFR 220, Appendix A, C-5 are taken into account and the following conditions are met: (1) when costs are material, costs must be charged directly to award based on actual usage of service on a scheduled rate or established methodology; and, (2) when costs are not material, cost may be allocated based on F&A costs. | |
| <u>Student Activity Costs.</u> | 2 CFR 220 Appendix A J-48 | Costs incurred for intramural activities, student publications, student clubs, and other student activities <u>only if specifically provided for in the sponsored agreement.</u> | Costs incurred for intramural activities, student publications, student clubs, and other student activities |
| <u>Taxes.</u> | 2 CFR 220 Appendix A J-49 | <ol style="list-style-type: none"> 1. Costs incurred by taxes which the College is required to pay and which are paid or accrued in accordance with Generally Accepted Accounting Principles (GAAP). 2. Payments made to local governments in lieu of taxes which are commensurate with the local government services received. | <ol style="list-style-type: none"> 1. Taxes from which exemptions are available directly to the College or available to the College based on an exemption afforded the Federal Government (with an exemption certificate made available by the sponsoring agency). 2. Special assessments on land which represent capital improvements. |
| <u>Termination Costs Related to Sponsored Agreements.</u> | 2 CFR 220 Appendix A J-50 | <ol style="list-style-type: none"> 1. Costs of items that are reasonably usable on the College's other work <u>only when evidence is submitted</u> by the College that such items would not be retained at costs without sustaining a loss, and this is subject to the decision of the awarding agency. 2. Circumstances where despite all reasonable efforts, certain costs cannot be discontinued immediately after the effective date of termination. 3. Loss of useful value of special tooling, machinery, and equipment meeting the criteria set forth in 2 CFR 220, Appendix A, J-50(c)-(1),(2),(3). 4. Rental costs under an unexpired lease where it is clearly shown to have been reasonably necessary for the performance of the terminated sponsored agreement 5. Settlement expenses, including: <ul style="list-style-type: none"> • Costs of accounting, legal, clerical, etc., that are reasonably necessary for preparation and presentation to the awarding agency of settlement claims and supporting data with respect to the terminated sponsored agreement as well as the termination/settlement of any sub-awards; and, • Reasonable costs for storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the sponsored | <ol style="list-style-type: none"> 1. Costs of items that are reasonably usable on the College's other work. 2. Costs continuing after termination due to the negligent or willful failure of the College to discontinue such costs. |

| Type of Cost: | Regulation | Generally allowable costs: | Generally unallowable costs: |
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| | | <p>agreement and for which the College was not reimbursed on the disposals.</p> <p>6. Claims under sub-awards, including the allocable portion of claims which are common to the sponsored agreement and to other work at the College.</p> | |
| <u>Training Costs.</u> | 2 CFR 220 Appendix A J-51 | Costs of training provided for employee development. | |
| <u>Transportation Costs.</u> | 2 CFR 220 Appendix A J-52 | Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered. | |
| <u>Travel Costs.</u> | 2 CFR 220 Appendix A J-53 | Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses to the extent such costs are reasonable and do not exceed charges normally allowed by the College in its regular operations as the result of the College's written travel policy. | Costs of airfare in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare. |
| <u>Trustees.</u> | 2 CFR 220 Appendix A J-54 | Travel and subsistence costs of trustees (or directors), subject to restrictions regarding lodging, subsistence, and air travel costs as set forth in 2 CFR 220, Appendix A, J-53. | |

APPENDIX C - FAQs

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| <p>ADMINISTRATION</p> | <p><i>What is the MDC internal process for grant seeking?</i> Once you have identified a grant that you would like to write, MDC’s process begins with pre-approval from the Campus President or Department Head. Each unit has their own procedures to be followed for this step, but at the end, the President or Department Head must send an email to the Director of resource Development to approve work on the grant proposal. This is the point at which the Director will assign a grant writer to assist. Once the final draft of the proposal is completed, the Director for Resource Development will send the proposal and any related attachments back to the approving administrator for final approval. These documents will also be submitted to the MDC AOR (See below: <i>Who can sign grant documents?</i>) for approval and a Board Item will be created to attain the approval of the Board of Trustees.</p> <p><i>Who can submit grants?</i> The Department of Resource Development is the only unit of Miami Dade College authorized to submit grant proposals.</p> <p><i>Who can sign grant documents?</i> The College President and the College Provost are the only employees of the College who are authorized to sign grant-related documents. The College President has authorized the College Provost to sign such documents. There is only one Authorized Organization Representative (AOR) in the organization. No one else can sign grant documents.</p> <p><i>When would we need to get the AOR’s signature to submit an application on a timely basis?</i> The request for approvals must be submitted at least three days in advance of the submission target date.</p> <p><i>The agency sent me a document for signature. Can I sign it and send it back to them?</i> No. The College Provost is the sole individual authorized to sign grant documents. No other College employee is authorized to submit proposals on behalf of the College.</p> <p><i>The agency does not require an AOR signature. May my Campus President or Department Head sign the grant document?</i> No. The College Provost is the sole individual authorized to sign grant documents. No other College employee is authorized to sign grant-related documents on behalf of the College.</p> <p><i>If I receive a grant agreement or contract, can I send it to Resource Development to obtain the necessary signature?</i> You should send the document to the AOR directly. Once the document is signed, send Resource Development a copy so that the official files will be complete. Resource Development cannot review the contract or agreement for legal implications. Please send the document to the Office of Legal Affairs for review as to form and legal sufficiency.</p> <p><i>What is a Proposal ID?</i> A Proposal ID is a unique identifier for your grant proposal. This numerical identifier is used to create unique Board Items for approval by the Board of Trustees. Once a proposal is approved by the Board and awarded by the funding agency, the Proposal ID is used to set up the grant account in Business Affairs. Without this number, the funds received cannot be accessed. An account cannot be set up until the Board Item has been presented to, and approved by, the Board of Trustees.</p> |
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| | <p>How do I get a Proposal ID? As soon as Resource Development is informed of your interest in pursuing a grant opportunity, the Resource Development Director will assign a Proposal ID. The project will be approved at the Board of Trustees meeting following the submission of the grant.</p> <p>How long does it take, between requesting a Proposal ID and getting the Board approval, to activate a grant account in Business Affairs? It depends on the Board meeting schedule. Sometimes it can take as little as a week, but two months is the average length of time needed. In rare cases, it can take as long as three months.</p> <p>How many years should I keep the grant files after a grant is submitted? Resource Development keeps grant files on record for a total of ten years (the first five years in office, the next five years in archives). Different agencies require grant files to be retained for different periods of time. At the Grant Kick-Off meeting, the Compliance Officer can help you find the specific amount of time required for your grant.</p> |
| <p>PRE-WRITING</p> | <p>How can I find out if there are any grant opportunities that fit my idea? There are multiple ways to find grant opportunities: The Resource Development department may announce the grant opportunity. Resource Development researches and disseminates information about federal, state, local, and foundation grant-funding opportunities. You may submit a grant search request to the Director of Resource Development. The department’s administrative supervisor will then conduct a grant search based on criteria you have identified in your request (e.g., target population served, proposed activities, budget). You may locate a grant opportunity on your own. There are several websites you can use to conduct grant searches, including Grants.gov and foundationcenter.org. An agency may learn about your idea and invite you to submit a grant application.</p> <p>Can I contact a grant writer to request a grant search for a proposed project? All requests for grant funding searches should be emailed to the Director of Resource Development.</p> <p>How can I be sure my Proposal fits with the funder’s purpose? Fundors provide details on the purposes of their grant programs primarily through: (1) general information on their websites; (2) guidance documents for specific funding opportunities, frequently referred to as requests for proposals (RFPs); and (3) sample awarded proposals posted on their websites. Some fundors encourage the submission of brief letters of inquiry or concept papers before applicants develop full proposals so that the funder may provide feedback on the fit of a specific project with its funding interests; letters of inquiry and concept papers are developed through, and submitted by, Resource Development. Some fundors encourage phone calls to discuss the appropriateness of a project concept; such calls are made with the assistance of Resource Development. For nonprofits that do not provide information on their websites, applicants may examine the agency’s funding history by examining its IRS 990 forms, available online, to determine whether the project concept is a good fit. Resource Development provides grant announcements and grant briefs that outline the funder’s purpose. When in doubt, please contact Resource Development.</p> <p>Who should I contact if I identify a possible grant opportunity or receive a grant announcement that I’m interested in pursuing? When identifying a potential grant opportunity—regardless of whether your campus will be the lead or if it will be subcontracting or collaborating with another entity—Resource Development must be involved as soon as possible and always before the proposal is submitted. Contact the Director for Resource Development before beginning work on any grant proposal.</p> |

Why must I notify Resource Development when I am considering writing a grant?

Notifying Resource Development of your intentions to apply will avoid conflicts with submissions being made by other divisions of the College or agency limitations. In addition, early notification allows Resource Development to provide you with the technical support needed to make your proposal as competitive as possible.

When should I notify Resource Development that I am interested in pursuing a grant?

Notify Resource Development as soon as you decide to pursue a grant opportunity.

If I find a grant opportunity that I'm interested in, can I forward it to my campus assigned grant writer and begin working on it?

All grants must go through Resource Development's approval process. Forward information regarding the grant opportunity through your reporting line to your division head, usually a campus president. The unit head will send an email to the Director of Resource Development requesting that the project move forward. At that time, the director will assign a grant writer to work with you.

Why do I need pre-approval?

Campus pre-approval is required to ensure campus buy-in, that there are no conflicts of interests, and to ensure your project is aligned with the campus strategic plan.

When do I need MDC Foundation pre-approval?

MDC Foundation pre-approval is required to make sure that the Foundation is not already working on a project with the selected agency. Anytime you are considering applying to a non-government agency for funding, check with Resource Development to find out if the Foundation must approve. Do this before you begin working on the grant.

To whom do I send my request for pre-approval?

Requests for pre-approval should be sent to your immediate supervisor and then up your chain of command to either the Campus President or district unit supervisor. Resource Development will get approval from the Miami Dade College Foundation if the proposal is required to be submitted by a 501 (c) 3 organization.

When should I request pre-approval from my Campus President or district unit supervisor?

You should request campus pre-approval as soon as you are sure you want to write the proposal. Usually this occurs immediately after a Start-Up meeting with your grant writer.

What does the pre-approval request have to say?

Pre-approvals should include a brief description of your proposed project, the approximate amount of your grant request, and information regarding any potential impact on MDC resources. Individual campuses may require additional information. Your supervisor can help you format the pre-approval request to meet the criteria at your work location.

My grant writer has scheduled a Start-Up meeting for a grant that I'm interested in pursuing. How can I prepare?

First, thoroughly review any materials your grant writer sends you beforehand. This may include the RFP, grant brief, and timeline. Also, you should bring a brief – 1 page or less – description of your project. You may wish to discuss the idea with your supervisor before the start up and you should identify writing team members. Invite your supervisor, the writing team and any external partners to the meeting.

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| | <p><i>Is there any grant training available?</i> Resource Development offers several training options. Presentations are offered at all campuses covering a range of topic areas relevant to understanding MDC’s grant development process and enhancing competencies in proposal development. Some of these presentations are very short – an hour or so; some are all day trainings. For a more intensive experience, you may want to participate in Resource Development’s Internship Program. Through this two-phase program, participants are assigned to an MDC grant writer who works closely with the participant to strengthen grant writing skills. The Internship terminates with the participant selecting, developing, and applying for a funding opportunity to benefit his or her work location. Participants must be recommended by the campus president or the business unit head. To find out more about training being currently offered, see the CT&D schedule or contact Resource Development.</p> <p><i>I’m new to grants and I’m interested in participating with a grant group to get familiar with grants before I start applying for my project. What can I do?</i> We recommend informing your supervisor or campus administration of your desire to become more familiar with grants. This may facilitate your participation on a grant writing team for a selected project. We also recommend participating in the various training opportunities that are offered by Resource Development.</p> |
| WRITING | <p><i>What are the respective roles of the grant writer and faculty or staff in proposal writing?</i> The roles of the grant writer and faculty or staff in proposal writing vary depending on the type of proposal being developed and the grant writing expertise of the project team members. Faculty and staff are subject matter experts. The grant writer has expertise in funding agency requirements and application-specific requirements. Faculty or staff work closely with the grant writer to align their knowledge and experience of a subject area with the criteria needed to develop a competitive proposal. The grant writer translates what you know into what the funding agency needs to see.</p> <p><i>Why don’t the grant writers write the proposals?</i> Grant writers are charged with ensuring alignment of the concept with the criteria established by the funding agency. Grant writers are experts on the mechanisms used by funders to select and award funds; however, grant writers depend on faculty and staff to be the experts in their particular subject areas or departments. A successful proposal capitalizes on a synergistic relationship between the grant writer and the faculty or staff member.</p> <p><i>Can a campus or district unit team develop a proposal on their own?</i> Yes. Should a site-based team decide to write a proposal themselves, Resource Development can answer questions regarding the requirements of the grant, serve as a liaison to the funder, secure campus, district, and Board approvals, and submit the proposal on behalf of the site-based team.</p> |
| SUBMISSION | <p><i>How many days in advance of an agency deadline does Resource Development typically submit a grant application?</i> Resource Development submits a grant application from one to four days in advance of an agency deadline.</p> <p><i>Why does Resource Development submit grant application in advance of the agency deadline?</i> Resource Development submits a grant application well in advance of an agency deadline to insure that we can ameliorate any submission difficulties. For example, a federal grant submitted through www.Grants.gov is vetted by the application site and the funding agency before being accepted for review. This process takes about four days. For this reason, all federal grants need to be submitted at least five days</p> |

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| | <p>before the actual due date to ensure that there are no technological glitches. (In fact, some federal agencies recommend submitted as much as seven days before the due date!).</p> <p><i>Do all grants need to be submitted through Resource Development?</i> All grant applications, without exception, go through the Resource Development – if the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from Resource Development has or has not helped to write the proposal. No grant proposal may be submitted by any group or person other than Resource Development.</p> <p><i>If I am a partner on a grant that another organization is writing, does Resource Development have to submit the proposal?</i> In the case of a proposal that has a fiscal agent other than MDC, Resource Development will release our proposal components to that agency for submission. Individuals or teams must not provide external agencies with MDC component pieces that have not been through the internal approval process described elsewhere in this document. Resource Development will shepherd these projects through the system. You must get a copy of the final submission for the MDC files.</p> <p><i>Do letters of intent or pre-proposals need to be submitted through Resource Development?</i> All grant applications, without exception, even letters of intent and pre-proposals, go through Resource Development – if the College is the fiscal agent, if another school or organization is the fiscal agent, or if staff from Resource Development has or has not helped to write the proposal.</p> <p><i>Do grants submitted through the MDC Foundation need to be submitted through Resource Development?</i> All grant-related projects must be submitted through the Resource Development department. This is true for grants submitted by MDC or by the MDC Foundation.</p> |
| <p>IMPLEMENTATION</p> | <p><i>What is a grant Kick-Off meeting?</i> A grant Kick-Off meeting is a meeting between the project director and the grants compliance officer intended to provide the Project Director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations located in the MDC Grants Handbook; and address all concerns or questions the project director may have.</p> <p><i>I've been named as project director for a new grant, now what?</i> Once an award notice from a funder is received by the College, a grant Kick-Off meeting will be scheduled by the Grant Compliance Officer for the project staff. During this meeting the highlights of the grant, including the objectives, reporting and budget requirements, activity implementation, and College grant management protocol, will be reviewed. The goal of this first meeting is to clearly define the responsibilities and expectations of both the funder and the College. Resource Development is committed to support each project director in their efforts to achieve the goals and objectives of their grant. If at any time you have a question or problem implementing your project you should call the Grants Compliance Officer for assistance.</p> <p><i>What is the single most important thing I should do as a new project director?</i></p> |

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| | <p>Be familiar with your approved grant award documents (RFP, grant proposal, award letter, and contract). Your grant award documents are your blueprint of what you should do, when it needs to be done, who is responsible for it, and what you should accomplish. (At the Kick-Off meeting you will develop a deliverables table that includes what you are expected to do and when it has to be done.) Then make sure you have all the resources you need to complete each task.</p> <p><i>How should I respond to a funder asking for information about my grant?</i> Before you respond to any inquiry, you should contact Resource Development or the Restricted Accounts Management department. We can help “decode” what the funder wants and help to draft a response. The same information can be presented in many ways. Some ways may have a negative impact on your project or the college.</p> <p><i>I have a question on a grant that I was recently awarded, should I call the grant writer?</i> No. The grant writer has pre-award responsibilities only. Once the grant has been submitted and confirmations received, their role ends. You should contact the Grants Compliance Officer with questions related to post-award activities and responsibilities.</p> <p><i>How do I know what is allowable under a grant?</i> Look at your approved grant award documents. If your award documents do not clearly state that you can do or purchase something, you check with the Grant Compliance Officer or Restricted Accounts Management (RAM) Department. Remember just because it’s a grant, it doesn’t mean that it is exempt from the College policies and procedures.</p> <p><i>Is a grant budget different from a College budget?</i> Most grant budgets come with very specific regulations that may restrict the transfers between budget categories, prohibit the purchase of certain goods or services, and limit the specific timeframe that the funds are available. In many cases, modifications to the approved budget require prior approval from the funder. This approval process (coordinated by the Resource Development Department) can be very detailed and can require as much as two months to complete. Always consult with Resource Development and Restricted Accounts Management when you require prior approval.</p> |
| <p>REPORTING</p> | <p><i>Why must I file grant reports with the agency?</i> Project reports are one of the conditions for funding on all government grants and almost all private grants. All grant projects require reports describing how faithfully the proposal is being implemented (performance reports) and how the funds are being expended (financial reports). Reporting allows funders to determine if a project has been successful and often determines if future funding will be awarded to the College.</p> <p><i>What are my responsibilities for grant reporting?</i> Performance reports are the responsibility of the project director and should reflect the progress made in accomplishing the project objectives. Project directors should address the connection between grant expenditures and specific objectives and outcomes. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program. If there were changes, exceptions to the plan must be clearly explained.</p> |

Financial reports are completed by the Restricted Accounts Management department with the assistance of the project director. While the formal reporting is not completed by the project director, he or she must still maintain complete records of project expenditures and documentation of any cost share for the project.

Project directors must be aware of the format and content requirements of reports as soon as the project begins so that information needed for the reports may be collected throughout the duration of the project. The grant documents include a schedule for required reports. All reports must be processed through the appropriate campus approval channels and submitted by the project director. A copy of the final report must be provided to the Grants Compliance Officer.

What are the reporting requirements related to my grant?

The grant proposal, grant guidelines, or contract will specify the requirements for each grant. The funding agency may have specific questions to be answered in the report. At the Kick-Off meeting held with the Grants Compliance Officer, you will create a deliverables chart that will include reporting dates and address the goals, objectives, and activities written into the proposal.

How can I get help with writing my report?

The Grants Compliance Officer is available to interpret funding agency requirements and to review draft performance reports. Project directors may submit a draft report to Resource Development two weeks prior to the due date for review.

What should I do if one of my reports is going to be late?

Project Directors should immediately notify their direct supervisor and the Grants Compliance Officer as soon as they know a report may be late. The Grants Compliance Officer can help contact the funder to ask for an extension. However, late reporting will jeopardize funding for the grant in question and can also negatively impact future funding from the agency under all of its grant programs.

What is a Time and Effort Certification Form and who needs to one fill out?

Time and Effort reporting is a federally mandated process used to confirm that the salaries and benefits charged to a grant project, or pledged as cost share, are reasonable and reflect the actual work performed. Completed forms must be delivered to the Project Director of each grant by the fifth day of each month and must detail effort for the previous month. The project director then sends the completed forms to RAM for reconciliation with payroll records. Time and Effort Certification forms can be requested from the Grants Compliance Officer.

How many grants can one project director devote time to? How much total time does each employee have?

Effort is measured as a percent of the employee's total employment obligation. Everything an employee does – grant-funded or not – is expressed as a percent. Total activity equals 100% effort and may not exceed 100%. It is the percentage of time specified, not the number of grants, which determines the answer.

APPENDIX D - Guidelines for Working with External Evaluators

WHEN TO USE AN EXTERNAL EVALUATOR*

- The funder requires it.
- You do not have internal evaluation capacity. (Contact Institutional Effectiveness first to determine if this is the case).
- The independence and expertise of independent and credentialed external evaluator adds credibility.
- An external evaluator (who can prove independence) can get truer responses than your staff.

ROLE OF THE EVALUATOR*

- Help staff to think empirically, focus on specificity and clarity, and use evaluation data for planning and decision making.
- Develop an evaluation plan, in conjunction with staff.
- Design or select data collection instruments; collect and analyze data; report the facts.
- Establish and oversee confidentiality procedures.
- Write progress and final evaluation reports.
- Ensure compliance with grant award.
- Assist in understanding how to monitor progress and use results.

ROLE OF THE ORGANIZATION*

- Educate the evaluator about the program or project.
- Provide feedback about data collection tools for appropriateness and relevance.
- Keep evaluator informed of program changes.
- Specify information to be included in report.
- Assist in interpreting evaluation findings.
- Monitor contract and timeline.
- Supervise in-house activities such as data collection and data entry.
- Keep communications open between staff, clients, and evaluator.

COSTS**

Although costs are often estimated at 5 to 10 percent of the grant award, costs vary by:

- Complexity of program
- Number of sites
- Customization required
- Labor required for data collection, analysis, and reporting
- Scientific rigor
- Need for grantee capacity building

SELECTING AN EVALUATOR*

Choose early. Don't make the evaluator a "to be determined" person. Having the evaluator identified and involved will demonstrate your professionalism. Involve them in planning your grant proposal.

Academic evaluators can be found in local universities and medical schools. Contact the department that works with your field. Professional evaluation firms can be recommended by organizations in your field. Resource Development has a list of evaluators you may review.

It is important to conduct interviews. Use the proposal as the beginning of a conversation about the nature and scope of the evaluation project. If there are things that you don't understand, be sure to ask! If there are activities that don't seem necessary, say so. If the budget does not seem reasonable, ask for an explanation.

MANAGING THE EVALUATOR***

Regular contact is a must. Make sure that staff has the time, willingness, and authority to manage the consulting team. The staff should be comfortable "pushing back" if the evaluation seems off-track.

Tips for managing the evaluator:

- Make sure to establish your expectations of the evaluator early on. The evaluation plan should be as detailed as possible. Review the proposal and determine data sources and needs, create a data management plan, make an evaluation activity timeline, and develop a schedule of site visits and communication with the project team. Know your report dates in order to set deadlines with the evaluator. Make sure to set a cut-off date for data collection.
- Set measurable goals. Determine and confirm metrics for success, and use numbers not just percentages. Set benchmarks.
- Establish a communication plan in writing. Maintain communication throughout the project.
- Develop strategies for monitoring the work of the consultants. You may want to accompany the evaluation team on select site visits. Are they organized? Do they work well with grantees? Are they doing everything that they said they would and in a manner with which you are comfortable?

WHEN THE CONSULTING RELATIONSHIP FAILS...WHAT ARE THE DANGER SIGNS?

Barbara Kibbe and Fred Setterberg provide useful advice on the danger signs of a failing consulting relationship in their book, *Succeeding with Consultants*, some of which is excerpted below.

- Deadlines are missed.
- Communication is difficult.
- Constant changes in the work plan or of the consultant's contact person.

If a poor relationship with a consultant seems intractable, or if the products are horribly deficient or delinquent, you may want to consider terminating the contract. You can terminate an evaluator if you are unhappy with their work. Make a good faith effort to fix problems and if you must terminate, do it as soon after the first annual report as possible so the new evaluator has time to catch up.

NOTE: External Evaluators are typically hired using the Miami Dade College Agreement for Services, located on the Business Affairs forms website.

Sources

*Adapted from the article "Using an Outside Evaluator" by Michael Wells (2007) available at <http://www.grantsnorthwest.com/using-an-outside-evaluator/>

** Adapted from the article "When and How to Use External Evaluators" by Tracey A. Rutnik and Marty Campbell (2002) available at http://c.ymcdn.com/sites/www.abagrantmakers.org/resource/resmgr/abag_publications/evaluationfinal.pdf

*** Information provided by the National Science Foundation's ATE Evaluation 101 Webinar

APPENDIX E - Glossary

Advance Payment – payment received from the funding agency prior to MDC generating any grant expenses.

Allowable cost – A cost for which an institution or agency may be reimbursed under a grant or contract with a funding agency. They are determined by the Office of Management and Budget (OMB), the grantor's requirements and/or MDC policy. 2 CFR Part 200.403, defines allowable costs as those that are:

- (a) Necessary and reasonable for the performance of the award and be allocable to the specific grant project.
- (b) Conform to any limitations or exclusions set forth by the grant agreement or 2 CFR Part 200 as to types or amount of cost items.
- (c) Consistent with policies and procedures that apply uniformly to both grant funded and other activities of the College.
- (d) Given consistent treatment. A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost.
- (e) Determined in accordance with generally accepted accounting principles (GAAP)
- (f) Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

Amendments – Post award changes to the grant; require prior approval from the grant funder.

Approval Path Request Form – Business Affairs form used to establish, modify, or remove Approval Paths in the Finance and Payroll system. This form is required when opening a grant Chartstring.

AOR – Authorized Organizational Representative – The College employee (Executive Vice President and Provost) authorized by the College President to sign documents on behalf of the College. There is only one Authorized Organization Representative (AOR) in the organization. The College President and the College Provost are the only employees of the College who are authorized to sign grant-related documents.

Award Letter – Written notification from the funding agency indicating that a project has been funded, the amount of funding, the length of the funding period, and may describe the regulations that are applicable and any other specific or special conditions relevant to that particular award. When a federal agency awards a grant, the notification of the grant award can be referred to as a Grant Award Notice (GAN) or a Notice of Grant Award (NGA).

Board Approval – According to the policies of MDC's Board of Trustees, the Board must approve acceptance of external funds. As the Board's representative, the President of the College or the President's designee must sign off on the submission of any grant application prior to submission. Board approval ensures project compatibility with the College's mission and accountability for the use of external funds as well as College resources.

Budget – An estimate of project costs, based on anticipated amount of award to be received from the funder. After a grant or contract is awarded it is the project director’s financial plan and spending guideline that lists the type of expenditures and the dollar amounts required to carry out program objectives based on the funder’s approval.

Budget Category – Also referred to as a budget line item. A portion of the budget designated for certain kinds of expenditures (e.g., salaries, operations, travel, and equipment).

Budget Period – The interval of time in which the project is divided for budgetary purposes; often one year.

BT - Budget Transfer – an accounting process to move funds from one line item to another within the same cost center or Chartstring (account), or between different cost centers or Chartstrings (accounts). Certain limitations and restrictions apply.

Carryover or Carry Forward – Carryover is the remaining unobligated balance available from a project that may be carried forward into subsequent budget periods. Carryovers are not always automatic or allowed by all funding agencies and only apply to multi-year grants.

Chartstring – Combining a series of “chartfields” creates a “chartstring”. A chartstring is used to define, identify, categorize and sort a transaction serving the role as an account number. Chartstrings appear throughout MDConnect in almost all areas of the finance modules and corresponding pillars.

Closeout – the process of determining and ensuring that all applicable administrative and financial actions and all required work of the award have been completed by the College.

Cohort – Population, such as Upward Bound students, that participate together in a program. Usually programs with cohorts involve tracking and reporting of individual member progress.

College Provost – The College Provost , by authorization from the College President, approves all outgoing proposals. The Provost is also responsible for approving whether the grant funding should be accepted prior to submittal to the Board of Trustees for action.

Co-mingling of Funds – Unallowable mixing of funds from more than one source in the same grant account. Each grant or contract must have its own separate account (Chartstring).

Conflict of Commitment (COC) – Means an employee’s devotion of time to activities that adversely affect his or her capability to meet their primary College responsibilities. Examples may include but are not limited to outside employment, pro bono or volunteer work, and government services in the public interest.

Conflict of Interest (COI) – Means a difference between an individual’s private interests and his or her employment obligations to the College, such that an independent observer may reasonably question whether the individual’s actions or decision are influenced or determined by considerations other than the best interest of the College. For example, selecting suppliers, project team members, or others whose interests may be attributed to the project director or others on the team.

Consortium – A group of organizations sharing in the finances, administration, and work of a single grant to accomplish those objectives which no one of them can achieve as effectively as when working together.

Consulting – The use of scholarly, technical, or scientific expertise for the benefit of organizations outside of the College in return for compensation.

Cost Sharing – Also referred to as matching. The portion of grant project or program costs that are not paid by the funder. Cost sharing can be in the form of cash or in-kind support contributed by the grantee or a third party used to carry out the program. Cost sharing can be mandatory or voluntary, and the amount varies by program.

Consultant – A person with expertise external to an organization that is engaged to lend insight to the achievement of grant objectives; for example, an external evaluator.

Cooperative Agreement – An agreement whereby the funder has control and oversight of the work that is contracted. There is substantial involvement between the agency and the recipient.

Cost-reimbursement Agreement – A type of agreement whereby payments are based on actual allowable costs incurred by MDC in performing and completing the grant or contract.

Proposal ID– is a unique identifier for contract and grant proposals. This numerical identifier is used to create unique Board Items for approval by the Board of Trustees.

Deadline – Date by which applications, contracts, or reports must be submitted; note carefully whether the deadline specifies “to be received at the funding agency” or be “postmarked” by the deadline.

Debarment and Suspension Certification – A certification assuring the funder that the project director and the institution are not presently declared ineligible for receiving federal support, have not been convicted of fraud or a criminal offense in the performance of a federal award, are not in violation of federal or state statutes, are not presently indicted for criminal or civil charges and have not within a three-year period preceding the application had one or more federal, state, or local transactions terminated for cause or default.

Delinquent Federal Debt Certification – Certification provided to the funder that the applicant organization is not delinquent on the repayment of any federal debt.

Deliverables – Agreed upon tasks that are completed and submitted within a scheduled time frame as a requirement of the grant award.

Direct Costs – Expenses that can be directly assigned to the operation of a particular grant project or activity with a high degree of accuracy. Direct costs may include salaries, fringe benefits, travel, and supplies.

Drug-Free Workplace Certification – Certification assuring the funder that the institution does and will continue to provide a drug-free workplace as required by the Drug-Free Workplace Act of 1988.

DUNS Number – a unique nine digit identification number, for each physical location of the College. Each campus has its own DUNS number.

Effort – The amount of time, usually expressed as a percentage of the total, which a faculty member or other employee spends on a project. Effort cannot exceed 100%.

Employer Identification Number (EIN) – The tax identification number assigned to the College by the Internal Revenue Service (IRS). The College has a different EIN than the Miami Dade College Foundation.

Encumbrance – expense commitment (i.e. the amount of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid).

Entity – Means any corporation, partnership, limited partnership, proprietorship, firm, enterprise, franchise, association, self-employed individual, or trust.

Executed Agreement – an agreement that has been signed by all parties involved.

External Evaluator – professional external to the project with the background and qualification to conduct a high quality evaluation based on the project requirements. Most external evaluators are hired with an Agreement for Services.

F&A – Facilities and Administrative Costs – Also referred to as indirect costs, overhead, overhead costs, or administrative costs. Facilities and administrative costs are actual costs incurred to conduct the normal business activities of an organization that cannot be readily identified with or directly charged to a specific project or activity. F&A costs may include utilities, administrative salaries, public safety, and the cost of operating and maintaining buildings and equipment. MDC has a federally negotiated F&A cost rate.

Federal Conflict of Interest Criteria – A potential conflict of interest exists when a college employee's Significant Financial Interest (anything of monetary value including salary, equity interests, and/or intellectual property rights) could directly and significantly affect the design, conduct or reporting of the research. (See National Institutes of Health Responsibility of Applicants for Promoting Objectivity in Research 42 CFR, Part 50.602, Part 50.603, and Part 50.604, National Science Foundation Proposal & Award Policies and Procedures Guide, Part II, Chapter IV. A., Grantee Standards, and U.S. Food and Drug Administration Financial Disclosure by Clinical Investigators 21 CFR, Part 54.1-3, and Part 54.4-6). Under sponsored federal programs the potential conflict is between the investigator's personal financial interests and their ability to perform objective research. This criteria also applies to any other project participant involve in the design, conduct or reporting of the research.

Fiscal Report – Also referred to as a Funding or Financial Report or a Federal Financial Report (FFR) by the Federal government. A financial report that furnishes status information on the amount and percentage of budget funds spent on project items, time and effort accounting, purchases made, stipends and honoraria paid, status of contracts and sub-contracts, travel and invoices.

Fiscal Year – The 12-month period for financial operations of an organization of government. Miami Dade College’s fiscal year is July 1st through June 30th. The Federal government runs from October 1st through September 30th.

Fly America Act – refers to the provisions in 49 U.S.C. 40118, which requires travelers to use U.S. air carrier service for all air travel when traveling on Federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent-flyer agreement. Some exceptions apply.

Funder or Funding agency – Also referred to as the Grantor. The agency that awards the funds to carry out the project.

Grantee – The organization that is the recipient and administrator of a grant (i.e. MDC or the MDC Foundation).

General Ledger (GL) – Every expenditure the College posts to the financial system. This is used to create the College’s financial statements. Each category of expenses is given a unique GL code.

Grant – A grant is an award of funds from a funding agency to the college to provide services or products within a limited time frame and often for a specific target population.

Grant Writer – Technical writer of a grant proposal. The grant writer is the process expert.

Immediate Family – For purposes of outside activity and potential conflict of interest and commitment reporting, immediate family shall refer to the employee's spouse and dependent children.

Incidental use – Refers to use of College resources (e.g., equipment, facilities, and supplies) that causes no more than normal depreciation of the resource and does not result in added expenses accruing to the College.

In-kind Contribution – Non-monetary support of a grant project or program. Can be contributed effort, equipment, space, supplies, etc., which may come from the grantee or a third party.

Institutional responsibilities – Refers to an employee’s professional responsibilities on behalf of the College. The activities are outlined in an employee’s annual contract or job description.

JE – Journal Entry – An accounting process used to move costs (or expenses) from one cost center or Chartstring (account) to another cost center or Chartstring (account).

Key Personnel – Primary leadership in a grant project such as Principal and Co-Investigators or Project Directors.

Kick-Off Meeting – A Kick-Off meeting is a meeting between the project director and the grant compliance officer intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the following activities will take place: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation

procedures and applicable regulations located in the MDC Grants Quick Reference Guide; and address all concerns or questions the project director may have.

Lobbying Certification – A certification assuring the funder that no federal appropriated funds or any other non-federal funds have been paid, or will be paid, for influencing any federal official or employee in connection with the awarding of any contract, grant, or agreement.

Modification – Any change made to an existing grant agreement. Typically required prior written approval from the funder.

No-Cost Extension – Extends the duration of the funding period to provide additional time to accomplish project goals and objectives without adding cost for the funder.

Non-Publicly traded entity – Means a privately owned company. A privately owned company is different from a publicly traded company in that its stock is not traded on public exchanges.

MDConnect – Miami Dade College’s Enterprise Resource Planning (ERP) system that delivers an integrated suite of business applications. MDConnect integrates and manages all College financials, human resources, faculty and student information

OMB - Office of Management and Budget – It is the branch of government that governs federal grants, contracts, and agreements, and issues circulars. The circulars related to institutions of higher education are A-110 for administrative regulations, A-21 for cost principles, and A-133 for audits of federal programs.

Original Budget – First budget submitted with the proposal or application, which was approved by the funding agency.

Outside Activity – Any compensated or uncompensated secondary employment or activity, private practice, private consulting, teaching, research, or other activity that is not part of the employee’s assigned duties at the university.

Over-commitment – Occurs when an individual has committed him/herself more than 100%. This can occur when a faculty member applies for three proposals at 50% FTE each, thinking that not all three will get funded, but all three proposals are funded. Because the faculty member can only have a commitment of 100%, he or she would not be able to accept one of the three awards mentioned in the example above or renegotiate effort requirements on one or more of the awards.

Pass-through Funding – Funding received by the College, typically as a subgrant, from a state or local organization who originally received it from the Federal government.

P-Card or Purchasing Card – MDC issued credit card to staff for approved purchases and travel.

Period of Performance – Period of time in which the grant project must be completed and related costs incurred.

Pre-Award Risk Review – Prior to making an award, a Federal agency may evaluate the possible risk posed by an applicant by reviewing such items as: financial stability, quality of

management systems, history of performance, reports and findings from audits, and applicant's ability to effectively implement statutory, regulatory, or other requirements.

Prior Approval – the request for written permission from the funding agency before making any modifications to the project or budget.

Project Director – Also referred to as Project Manager, Program Manager, or Principal Investigator. The Project Director is the MDC employee who is responsible for the overall success of the grant project and has the primary responsibility for technical compliance, completion of programmatic work, and fiscal stewardship of grant funds.

Program Income – Gross income earned by a grant recipient from the activities, part or all of which are borne as a direct cost of the grant. An example is student or participant fees for services performed under the grant.

Program Officer – The funding source representative who has the task of monitoring the project, providing technical assistance to the project, approving major changes, and insuring that the objectives are carried out within the framework of regulations.

Programmatic Report – A report completed by the project director that furnishes information regarding the progress accomplished on fulfilling grant objectives, producing deliverables, and achieving milestones; typically in narrative form.

Proposal – An application submitted to a funding agency, seeking approval and funding. All proposals must be submitted through the Resource Development Department and have the proper Campus or District approvals.

Publicly traded entity – Means a public company, publicly traded company, publicly held company is a limited liability company that offers securities (stock/shares, bonds/loans, etc.) for sale to the general public, typically through a stock exchange, or through market makers operating in over the counter markets. Public companies, including public limited companies, can be either unlisted or listed on a stock exchange depending on their size and local legislation.

Remuneration – Means reward; recompense; salary; compensation.

Required Certifications – Signature by the AOR on all annual and final fiscal reports or vouchers requesting payment for federal grants that reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

RFP - Request for Proposals – An announcement by an agency that proposals or applications will be accepted to accomplish specific goals. The RFP specifies the goals, objectives, deliverables, timeline and other requirements; the first place to identify project specifications.

Site-Visit – An agency initiated review of a grant program conducted at the grantee’s institution.

Shadow Budget – A budget planning and tracking tool used by the project director to ensure that funds are allocated and accounted for in compliance with the funder’s requirements. Shadow budgets are separate and in addition to the budget created in MDConnect.

Subaward – Funds received from a primary grant recipient to support the costs associated with carrying out a portion of a grant project.

Subrecipient – An organization that receives federal or state funding to carry out a program from a primary recipient or another subrecipient. The subrecipient is subject to the same regulations and audit requirements as the primary recipient.

Subcontract – A contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner described under contracts.

Supplanting – Use of grant funds to pay for ongoing activities already budgeted or for the usual activities assigned to a position; prohibited by funding agencies.

Third Party In-kind Contribution – The value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to a grant project or program.

Time and Effort Certification – Time and Effort Certification is a federally mandated process used to confirm that the salaries and benefits charged to a grant project, or pledged as cost share, are reasonable and reflect the actual work performed.

Unallowable Costs – Defined in OMB Circular A-21, unallowable costs are costs that cannot be charged directly or indirectly to a grant. See section J of OMB Circular A-21 for a specific list.

APPENDIX F – Grant File Inventory Form

| Folder | File | Detail |
|------------------------|--|---|
| Grants Handbook | | Provided by Resource Development |
| Grant Documents | RFP | The grant opportunity announcement from the agency |
| Grant Documents | Proposal | Our response to the RFP |
| Grant Documents | Approved Board Item | Provided by Resource Development |
| Grant Documents | Agency Award Documents | Agency Contract, Agreement, Notice of Award, or Grant Award Notification |
| Grant Documents | Subcontracts | Fully executed |
| Grant Documents | Amendments | Fully executed |
| Budget | Agency Approved Line-Item Budget and Narrative | From Agency Award Documents |
| Budget | Budget Revisions | Approved by funder |
| Budget | Shadow Budget | Typically an Excel spreadsheet |
| Budget | General Ledger Balance | Print screen from MDConnect on a monthly basis |
| Budget | Communications with RAM | Journal Entry, Budget Transfer Records, Emails, Chartstring Assignment Memorandum, Approval Path Form |
| Purchases | Vendor Quotes | |
| Purchases | Invoices | |
| Purchases | Purchase Orders | |
| Purchases | Disbursement Requests | |
| Purchases | P-Card Reconciliation Reports | |
| Purchases | Proof of Payments | |
| Cost Sharing | Time and Effort Records | Time and Effort Certification Forms for MDC Employees |
| Cost Sharing | Inventory Documentation | Invoices, purchase orders, proof of payments, property control records |
| Cost Sharing | Supplies | Invoices, purchase orders, proof of payments |
| Cost Sharing | Unrecovered Indirect Costs | If pre-approved by funding agency, may include use of MDC facilities |
| Third Party Cost Share | Third Party In-Kind Contribution Forms | Must be completed for: Cash or Gift Card Donations, Donated Equipment, Supplies, and Services |
| Third Party Cost Share | Volunteer Services | MDC Volunteer Time Sheets for Non-MDC Employees |
| Implementation | Agency Communications | Emails and Letters |
| Implementation | Programmatic and Financial Monitoring | Monitoring Reports, Audits, and Corrective Action Plans |
| Implementation | Performance Reports | Data Tracking, Annual or Quarterly Reports, and Proof of Timely Submission |

| | | |
|-------------------|---|--|
| Implementation | MDC Organizational Information | MDC Organizational Chart and Program Reporting Line |
| Implementation | Public Relations Materials | Flyers, Pamphlets, Press Releases, etc. |
| Implementation | Maps | Map of Campus and off-campus sites |
| Implementation | Objectives Documentation | |
| Personnel | Staff Roster | With Time and Effort Percentage List |
| Personnel | Time and Attendance Records | Timesheets and Screen Print of bi-weekly Payroll Approval page from MDConnect |
| Personnel | Employee Files | RPAs, Resumes, Signed Job Descriptions, and Performance Reviews |
| Personnel | Contractors and Consultants | Agreements for Services |
| Inventory | Property Control Records for Equipment | Include location of all equipment |
| Participant Files | Participant List | |
| Participant Files | Event Attendance Sheets | Include date and time |
| Participant Files | Each Individual Participant File May Include: | Proof of Eligibility, Applications, Intake Forms, Information Release Forms, Consent, Forms, Scholarship Contracts, Mentor Visit Notes, Case Notes, Attendance Information |
| Evaluation | Evaluation Documents | Evaluation Plan, Data, Surveys, Reports, and Agreement for Services |

APPENDIX G - Project Directors Responsibilities Checklist

| To Do | | |
|--------------------------|---|--|
| <input type="checkbox"/> | Read all grant documents carefully (RFP, Proposal, Award documents) If Award documents require a signature contact the GCO. | Grant agreements and contracts can only be signed by the AOR, the College Provost and must be reviewed by Legal Affairs. |
| <input type="checkbox"/> | Open financial account (Chartstring) by sending a copy of the approved budget, Board Item, and Award documents to the RAM department. | Contact Assistant Controller of RAM for assistance. Spend funds according to budget. |
| <input type="checkbox"/> | Create a shadow budget to track expenditures for comparison to MDConnect records. | Keep accurate back-up for all expenses. |
| <input type="checkbox"/> | Set up a Kick-Off meeting appointment with the GCO. | Review Grants Quick Reference Guide. |
| <input type="checkbox"/> | Contact your Program Officer and introduce yourself. | Thank them for the funding. Acknowledge the receipt of the grant documents. Establish a cordial relationship. |
| <input type="checkbox"/> | Complete the Potential Conflict of Interest Reporting Form for Grants and ensure completion by all employees involved with the grant. | Form is located in the Grants Quick Reference Guide on page 1-48 |
| <input type="checkbox"/> | Contact HR to post positions if employees need to be hired. | Budget must first be set up in MDConnect. |
| <input type="checkbox"/> | If your grant includes a subrecipient, contact Legal Affairs to create a subaward agreement. | Make sure to monitor subrecipients. |
| <input type="checkbox"/> | If a press release or other form of media dissemination is required, contact the Office of Communications. | Most press releases must be approved by the funder prior to release. |
| <input type="checkbox"/> | Look up funder's whistleblower policy and inform grant employees. Locate funder's OIG office website and, if available, download a sample poster with anonymous reporting information. Display it in a conspicuous place in your office and where program services are provided, if possible. | If funder does not have a policy, contact GCO for sample poster to display. |
| <input type="checkbox"/> | Define tasks and develop the work plan. Set up a timeline for all deliverables including reporting and input into your Outlook calendar. | Assure that the scope of work and deliverables are completed in a quality manner, on time, and within budget. |
| <input type="checkbox"/> | Set up program records and participant files. Participant files must be kept confidential and in a locked location. | Follow guidelines in the Grant File Inventory Form. |
| <input type="checkbox"/> | If your grant has an evaluation component, coordinate the evaluation of the project. | Find an external evaluator or contact the Office of Institutional Effectiveness for internal assistance. |
| <input type="checkbox"/> | Contact the Purchasing Department prior to making purchases for your project. | Equipment and supplies must be part of the funder approved budget. |
| <input type="checkbox"/> | Prepare progress and performance reports by the deadline and in the format required by funder. | Reports must be approved by your direct supervisor and reviewed by the GCO prior to submission. |
| <input type="checkbox"/> | Contact RAM to initiate budget reports. | Financial reports are submitted by the RAM department. |
| <input type="checkbox"/> | Review MDConnect budget status reports monthly. | Use your shadow budget to reconcile expenditures. |
| <input type="checkbox"/> | Changes in the budget, key personnel, and program scope or timeline require prior approval from the agency. | This type of modification must be reviewed by the CGO and approved by RAM after discussion with your supervisor and before submission to the agency. |
| <input type="checkbox"/> | Contact the GCO and Assistant Controller for RAM 60 days before the end of your grant project. | The final reports will be a collaborative effort between you and these offices. |
| <input type="checkbox"/> | Contact HR if you grant project period is closing. | HR will assist with personnel issues. |

APPENDIX H – Project Director Commitment Form

Miami Dade College
Resource Development

PROJECT DIRECTOR COMMITMENT FORM

| | |
|------------------|--|
| Proposal ID | |
| Agency | |
| Project Title | |
| Project Director | |
| Project Term | |

By my signature, I certify that I have read and do understand the College's financial and my administrative responsibilities, as project director for the grant named above. I agree to abide by all requirements of the granting agency as outlined in the proposal; the award documents, including the grant agreement; as well as all applicable state, local, and federal laws. Further, I agree to implement this project within the policies and procedures of Miami Dade College. I understand that failure to comply with the terms of this document and the grant documents may result in disciplinary action.

Project Director Name (Please Print)

Project Director Signature

Date

Grant Compliance Officer Signature

Date

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**Miami Dade
College**

Internal Controls Manual

Business Affairs

April 2016

SECTION 1 – GENERAL MANAGEMENT

1.1. Miami Dade College has a management structure in place to carry out the General Management Responsibilities.

1.1.1 The college should have a clearly defined management structure that has direct responsibility for the general management functions of the college.

Question 1.1.1 A: Does the award management staff have the authority to commit the organization or does that authority reside with senior management?

Comment: The authority to commit the College is vested in central administration. All grant-related contracts and grant proposals must be approved by the Board of Trustees. Signatory authority is vested in the College President and his designees. The College President has designated the College Provost as the College's Authorized Organizational Representative, and has delegated to the Provost all authority to approve grant-related documents. Proof of signatory authority is housed in Resource Development in the form of a letter signed by the College President.

References:

Miami Dade College Manual of Policy, Policy Number I-4B, Signature Authority
<https://www.mdc.edu/policy/Chapter1/01-I-04B.pdf>

AOR Letter from Dr. Padron

<http://www.mdc.edu/grant-development/documents/AOR%20Letter%20from%20Dr.%20Padron%20Jan%202014.doc>

Question 1.1.1 B: Does the organizational chart reflect the key positions of the college and of the award?

Comment: Yes, the Miami Dade College organizational chart reflects all key positions of the College. In addition, Miami Dade College has an Award Administration Organizational Chart and project-specific organizational charts are created for each award. These charts make evident the relationships existing among all of those responsible for the management of the grant-funded project.

References:

MDC Organizational Chart

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Award Administration Organization Chart

<http://www.mdc.edu/grant-development/documents/Award%20Admin%20Org%20Chart.docx>

Question 1.1.1 C: Is there a management practice in place that requires a second level of supervisory review above the immediate supervisor for any position in the organization? For

example, are there management decisions that require second level supervisor concurrence (e.g., major spending, hiring, and personnel review decisions, significant changes in operation)? If not, why not?

Comment: The College has many management practices in place that require a second level of supervisory review above the immediate supervisor. For example, all personnel actions require both the signature of the immediate supervisor and next level manager. In addition to these approvals, signatures of approval would be required from management staff at two levels in the Division of Human Resources.

Also, all expenditures over a specific amount require second level approval or higher. For example, although the project director can usually approve expenses up to \$4999.99, transactions from \$5,000 to \$14,999.99 require the approval of the supervisor of the first approver. Transactions over \$15,000 require the approval of the Campus President or Vice Provost. Significant changes in organization structure or operation would also require approval of the Provost and/or the College President or designee.

References:

Miami Dade College Manual of Procedure, Procedure Number 2100, Recruitment, Internal/External Recruitment, Selection and Hiring Process
<https://www.mdc.edu/procedures/Chapter2/2100.pdf>

Miami Dade College Manual of Policy, Policy Number I-4B, Signature Authority
<https://www.mdc.edu/policy/Chapter1/01-I-04B.pdf>

Request for Personnel Action Form
<https://www.mdc.edu/hr/OnlineForms/Compensation/RequestPersonnelAction.pdf>

MDCConnect Finance and Payroll System, Approval Path Request Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Approval%20Request%20Form%20040912.pdf>

1.1.2 The roles and duties of staff members responsible for general management of the college should be clearly assigned and defined.

Question 1.1.2 A: What are the different roles and duties assigned to staff members responsible for the general management for the college and are they clearly defined?

Comment: The different roles and duties assigned to staff members responsible for the general management of the College are clearly defined by the organizational charts and job descriptions for said positions.

References:

MDC Organizational Charts
<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Miami Dade College Job Descriptions

Question 1.1.2 B: Who is responsible for the administrative compliance of the activities of the contracts and awards? Who do they report to?

Comment: The project director is responsible for the administrative compliance of the activities of contracts and awards. Project directors report to their supervisors who include Deans, Department Chairpersons, School or other Directors, or Discipline Conveners. In addition, each campus has a Director of Campus Administration who is responsible for monitoring all fiscal transactions for contracts and grant awards. Senior Directors are also responsible for providing leadership in the supervision of grant projects. Directors of Campus Administration and the supervisors of project directors report to the Campus Presidents. The work of the Campus Presidents is overseen by the College President with the support of the two College Provosts. The District Board of Trustees, which is created by Florida Statutes 1001.61, 1001.64, and 1001.65, oversees the work of the College President.

In addition, The Assistant Controller of the Restricted Accounts Management (RAM) department is responsible for the accounting for all restricted funds which include contracts and grants. That position reports to the Associate Vice Provost Accounting Services & Controller. The Grant Compliance Officer monitors all active grant awards at the College and educates project directors on their responsibilities under award agreements. The Grant Compliance Officer reports to the Director of Resource Development.

Roles and responsibilities for these positions are discussed in detail in Section 2 – Award Management, Question 2.1.2 A.

References:

Miami Dade College Organizational Charts

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Director of Campus Administration position description

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0679-00E_Director_of_Campus_Administration.pdf

Senior Director of Campus Administration position description

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0677-00E_Senior_Director_of_Campus_Administration.pdf

Question 1.1.2 C: Do individuals responsible for general management have the appropriate level of authority required to accomplish their duties?

Comment: Individuals responsible for general management have clear levels of supervisory authority commensurate with the Miami Dade College organizational charts and their respective job descriptions. Those levels of authority allow them to successfully accomplish their duties. Campus and District Unit Heads have the authority to hire and dismiss employees and each has budgetary authority for their area of responsibility.

References:

Miami Dade College Organizational Charts

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Question 1.1.2 D: If there are questions of a legal nature that need to be resolved, what is the process to obtain this advice? What type of documents should be reviewed by Legal Affairs prior to execution?

Comment: MDC employees can contact the Office of Legal Affairs with any question of a legal nature. The Office can be contacted via email or telephone. For formal legal opinions, MDC procedure requires that employees have prior approval from the College President, Office of the Provost, Campus President or Vice Provost prior to contacting the Office of Legal Affairs.

The Office of Legal Affairs reviews all MDC contracts, affiliation agreements, grant agreements, and Memoranda of Understanding. A form is available on the Legal Affairs website is completed and sent to the Office with a copy of the document to be reviewed.

References:

Miami Dade College Manual of Procedures, Procedure Number 1012, Contact with College Attorney

<https://www.mdc.edu/procedures/Chapter1/1012.pdf>

Legal Affairs website

<http://www.mdc.edu/main/legalaffairs/>

Legal Affairs contracts page

<http://www.mdc.edu/main/legalaffairs/contracts.aspx>

Legal Affairs Contract Intake Form

[http://www.mdc.edu/main/images/Contract%20Intake%20Form%20cd\(7\)_tcm6-14190.pdf](http://www.mdc.edu/main/images/Contract%20Intake%20Form%20cd(7)_tcm6-14190.pdf)

1.1.3 The college should have training and development processes and practices to address existing or anticipated skill or knowledge gaps.

Question 1.1.3 A: Who participates in determining the college's training and development needs?

Comment: College administrators and employees at various levels provide input to MDC's College Training & Development (CT&D) to identify training and development needs. Many college employees serve in occupations that require certification training for OSHA, Public Safety, Emergency Management, Information Security, and the like. Training and development requirements for faculty are written into college policy and the faculty contract. Strategic college initiatives, such as Student Learning Outcome Assessment and Individualized Student Advisement, require training and development to execute plans and initiate improvements. The College Strategic Plan provides overall direction to strategic initiatives and many of the goals require a training and development component to facilitate their successful execution.

References:

Miami Dade College Strategic Plan

http://www.mdc.edu/main/images/College_Strategic_Goals_and_Objectives_Final_2010_2015_tcm6-33885.pdf

CT&D Needs Assessment Survey

<http://www.mdc.edu/grant-development/documents/CTDNeedsAssessmentSurveyAug2011.pdf>

Question 1.1.3 B: What strategies are being implemented to help ensure that employees have, or will continue to have, the competencies and skills for the job?

Comment: CT&D has ongoing programs to meet targeted employee needs in a variety of areas, some are categorized by employee level and duties; some are general to all employees and are designated as such. The catalog of offerings is available online and the schedule is presented in a searchable database to enable employees to locate the professional development opportunities that meet their specific needs. There are ongoing trainings in information technology to support both clerical staff and administrators in the use of the information, personnel, and financial systems. A broad spectrum of instructional technology training, ranging from cutting edge web 2.0 tools, to the use of the College Learning Management System, is provided to full and part-time faculty. In addition, programs to foster teaching skills development, as well as systematic training in Learning Outcome Assessment, are provided to all faculty members. The College stays abreast of the latest developments in academic fields and in human resource development. This enables CT&D to respond to new needs as they are anticipated, such as training for Advising staff concerning the rights and needs of returning veterans who enroll as students; training related to meeting the needs students with disabilities; and training regarding emergency procedures and crisis management, to name a few. CT&D works with supervisors and managers to help them build high-functioning teams in addition to supporting the development of technical skills needed to perform job duties.

References:

CT&D Annual Effectiveness Report 2013

<http://www.mdc.edu/grant-development/documents/CTDAnnualEffectivenessReport2013.doc>

CT&D Registration Page

<https://wape.mdc.edu/CTDRegistration/course.aspx>

Question 1.1.3 C: How are training costs determined and paid?

Comment: There are a variety of resources for employee training and development available at MDC, not all of which are centralized in CT&D. For example, the tuition reimbursement program, provided through the Benefits Office of the Human Resources Division, offers a generous incentive for employees to advance their level of education.

The costs of training provided through CT&D are determined by the annual budget provided to CT&D which is then carefully expended to maximize the amount and quality of training for employees. Some programs are developed in-house by CT&D personnel while others are purchased from vendors in a wide range of fields for a variety of purposes. Examples of training

purchased from vendors include such offerings as video based training on Harassment Prevention, webinars on specific teaching and learning issues and techniques, and advisement or academic management topics. Academic faculty development often requires the input of outside experts who provide seminars, workshops, symposia and the like for faculty members on both discipline specific and inter-disciplinary topics.

References:

The CT&D Annual Budget, along with information on other funding sources, is available upon request from the Director of College Training and Development.

CT&D Annual Effectiveness Report 2013

<http://www.mdc.edu/grant-development/documents/CTDAnnualEffectivenessReport2013.doc>

Question 1.1.3 D: What training delivery systems are used (e.g., on-the-job training, web-based learning, classroom training, conferences, and satellite locations)?

Comment: CT&D uses multiple delivery systems including classroom and workshop trainings; web-based learning, and hybrid/blended approaches that combine in person and web-based delivery; attendance at conferences is supported for specific purposes; large scale, college wide convocation events and an annual internal conference day are provided. New full-time faculty must complete an MDC-designed and coordinated Graduate Course in the Analysis of Teaching in order to be eligible for promotion to continuing contract status. There are also opportunities for college coursework and graduate coursework at accredited institutions for faculty and staff development.

References:

CT&D Annual Effectiveness Report 2013

<http://www.mdc.edu/grant-development/documents/CTDAnnualEffectivenessReport2013.doc>

Question 1.1.3 E: How is training evaluated?

Comment: All CT&D workshops and seminars are evaluated through an online survey completed at the end of each session. The results of these evaluations indicate that the overall ratings of the quality of CT&D training and workshops are high and participants are satisfied with the instruction they receive (95% agreement rate).

Participants in CT&D workshops and seminars are also asked to rate the degree to which they have achieved the learning objectives of the session. These evaluations also indicate high levels of agreement (90% agreement rate) that the learning objectives have been met.

Additionally, many workshops require the development of a product that meets the criteria of the workshop such as the creation of an online course shell, video, podcast, lesson plan, or some other demonstration of the participant's ability to apply the knowledge and skills addressed by the learning objectives. All workshops and seminars approved for Faculty Professional Development credit (FPD) require such a product or demonstration. In 2012-13 CT&D provided 119 FPD approved workshops for faculty.

CT&D has an ongoing partnership with the MDC Earth Ethics Institute (EEI) to provide faculty development in the area of sustainability education. In a typical year, such as 2012-2013, EEI and CT&D provided nine workshops with 173 participants and the production of lesson plans to implement the knowledge and skills acquired (see EEI website). Fifty-one faculty members responded to a follow-up assessment indicated that they have incorporated the knowledge acquired at the workshops into their classroom teaching.

CT&D offers an annual opportunity for participation in a Faculty Learning Community during the intercession between spring term and summer term, known as *Design Your Own Spring Break*. This multi-day, 26 hour intensive training session allows faculty to create new learning designs. CT&D Director of Technology Training, Rhonda Berger and CT&D District Director, Patrick Nellis co-authored a study of this faculty learning community. Overall, the quality of the seminar was rated as “excellent” by 95% of the participants and the vast majority (99%) agreed that they were able to demonstrate expertise in at least three new technologies and apply new skills in a learning module. [Berger, R., & Nellis, P. (2013). Learning Technology in a Community: Design Your Own Spring Break. In S. Sipple & R. Lightner (Eds.) *Developing Faculty Learning Communities at Two-Year Colleges*. Sterling, Virginia: Stylus.]

References:

CT&D Annual Effectiveness Report 2013

<http://www.mdc.edu/grant-development/documents/CTDAnnualEffectivenessReport2013.doc>

Earth Ethics Institute Website

<http://www.earthethicsinstitute.org/>

Berger, R., & Nellis, P. (2013). Learning Technology in a Community: Design Your Own Spring Break. In S. Sipple & R. Lightner (Eds.) *Developing Faculty Learning Communities at Two-Year Colleges*. Sterling, Virginia: Stylus.

<http://www.mdc.edu/grant-development/documents/Developing%20Faculty%20Learning%20Communities%20at%20Two-Year%20Colleges.pdf>

Question 1.1.3 F: How do managers get trained, and who do they turn to when they have a problem or need mentoring?

Comment: Managers participate in the twenty-six hour Policies and Procedures course, a workshop that includes modules on emotional intelligence, harassment prevention, and supervisory skills; as well as several additional hands-on workshop topics. Other leadership training opportunities arise through the Employee Retreat Day, an internal conference for college employees held in March. There are several other training opportunities that build upon this foundation, such as strategic planning retreats for campuses and administrative units on an as requested basis. In the 2012-2013 school year, a typical year, a number of retreats for strategic planning that included leadership development as well as teambuilding were conducted throughout the year.

- Hialeah Campus Strategic Planning Retreat
- Kendall Campus President’s Cabinet Strategic Planning Retreat
- Honors College Strategic Planning Retreat

- School of Science Strategic Planning Retreat
- School of Business Strategic Planning Retreat
- Student Services Planning Day
- Kendall Student Services Strategic Planning Retreat
- SAI College Leadership Seminar (Gettysburg Seminar)
- IAC Academic Affairs Retreat
- IAC President's Cabinet Retreat
- Learning Resources Strategic Planning Retreat

Academic Department Chairs and School Directors are recognized as key levels of management. Examples of training available to this group are listed below.

- CTD0795O Academic Leadership (SAI)
- CTD0611 Faculty Performance Review
- CTD0614 Creating Cooperation
- CTD0695D Using Data
- CTD0603A Policies & Procedures

CTD0622 Collegial College was an Academic Leadership Seminar with Dr. Robert Cipriano. This intensive, two-day course on communication and influencing skills placed chairs in role-playing scenarios and provided them with behavioral tools to foster a more collegial academic department. A review of the evaluations of this seminar indicated that it was very highly rated by the participants.

References:

CT&D Annual Effectiveness Report 2013

<http://www.mdc.edu/grant-development/documents/CTDAnnualEffectivenessReport2013.doc>

1.2. A strategic planning system should be in place to set long-term goals, as well as systems to measure, evaluate, and improve overall performance.

1.2.1 A system should be in place for long-term planning for the college.

Question 1.2.1 A: What strategic planning activities take place in support of the college?

Comment: New strategic plans are developed every five years at Miami Dade College. This process includes review and affirmation of the College's mission, vision, and value statements; internal and external environmental scanning; goal-setting with broad input from the College community; and monitoring and evaluation of the plan's implementation and impacts. The College-wide Strategic Plan Coordinating Committee provides leadership for the strategic planning process. The Office of Institutional Effectiveness, through the Office of Planning and Policy Analysis, oversees the Committee's activities.

The process for developing the 2015-2020 strategic plan began in the 2013-2014 winter term.

References:

Miami Dade College Planning and Effectiveness Website

<http://www.mdc.edu/main/planningeffectiveness/planning>

Question 1.2.1 B: Are there new trends that could affect the college or new opportunities the college can take advantage of? If so, how are these trends taken into account? How does the strategic planning process provide relevant stakeholders with the opportunity to provide input?

Comment: The College's strategic planning process provides for multiple opportunities for input from the entire College community through focus groups, town meetings, and online surveys to ensure that new trends and opportunities are taken into consideration. In addition, the Office of Planning and Policy Analysis in the Office of Institutional Effectiveness conducts a SWOT analysis based on input from college leadership. All of this collected information is used to inform the analysis of potential impacts of relevant policies, research, trends, and developments at the local, state, and national levels.

References:

Miami Dade College Planning and Effectiveness Website
<http://www.mdc.edu/main/planningeffectiveness/planning>

Question 1.2.1 C: Does the strategic planning process ensure that the college considers inputs such as new research trends, science trends, research user's needs, and recent innovations?

Comment: The College's strategic planning process includes comprehensive internal and external environmental scans that review the latest policy developments, research, and best practice across the higher education landscape. In addition, the strategic planning process allows for multiple opportunities for subject matter experts in the College community to provide input on new research and innovations that may have an impact on the College in the short- and long-term. Finally, the membership of the Strategic Plan Coordinating Committee is intentionally diverse to ensure that the College community is well-represented.

References:

Miami Dade College Planning and Effectiveness Website
<http://www.mdc.edu/main/planningeffectiveness/planning>

Question 1.2.1 D: How are the vision, mission, and strategic goals communicated across the college?

Comment: The Strategic Plan Coordinating Committee develops a communication plan to ensure that the College community is actively informed throughout the process. In addition, the College's vision, mission, values, and strategic goals are posted on the College's website (<http://www.mdc.edu/main/planningeffectiveness/planning/default.aspx>). The Committee identifies champions for each of the strategic goals. These champions coordinate and monitor implementation of the strategic plan and report progress to the Committee.

References:

Question 1.2.1 E: Does the college have a committee to review strategic planning? Who are the members of the review committee for strategic planning?

Comment: The College-wide Strategic Plan Coordinating Committee consists of individuals from various functional units across the College to ensure representation of diverse perspectives. Committee members are appointed by the College President.

The members of the Strategic Plan Coordinating Committee for the plan are:

| | |
|-------------------------------|---|
| Dr. Archie Cubarrubia (Chair) | Vice Provost, Institutional Effectiveness |
| Dr. John Barimo | Chairperson, Mathematics and Sciences, Homestead Campus |
| Dr. Joanne Bashford | President, InterAmerican Campus |
| Mr. Peter Davila | Specialist, Office Administration, Kendall Campus |
| Dr. Pradel Frank | Faculty, Wolfson Campus |
| Dr. Rene Garcia | Director, Enrollment Management |
| Dr. Jorge Guerra | Executive Director, Workforce Education & Development |
| Dr. David Kaiser | Director, Institutional Research |
| Ms. Cindy Lau-Evans | Manager, Equal Opportunity Programs, Human Resources |
| Mr. E. H. Levering | Senior Vice Provost, Business Affairs and Chief Financial Officer |
| Dr. Kathy Maalouf | Vice Provost, Student Affairs |
| Dr. Beverly Moore-Garcia | President, Kendall Campus |
| Dr. Susan Neimand | Director, School of Education, InterAmerican Campus |
| Mr. Patrick Nellis | District Director, College Training & Development |
| Ms. Veronica Nicoleau | Coordinator, Academic Advisement, Kendall Campus |
| Dr. Jacqueline Pena | Dean, Academic Affairs, North Campus |
| Ms. Glenda Phipps | Campus Director, Learning Resources, Hialeah Campus |
| Dr. Yuly Pomares | Faculty, Kendall Campus |
| Mr. Brian Stokes | Senior Director of Campus Administration, Kendall Campus |

References:

1.2.2 The college should have documented procedures to measure the performance of various business systems that support contracts and awards.

Question 1.2.2 A: What compliance programs are in place at the college?

Comment: The College is committed to operating with integrity in full compliance with all applicable laws, regulations, and policies. According to the federal government guidelines, an adequate compliance program includes: (1) a resolution of the Board of Trustees establishing high standards of integrity; (2) a Code of Conduct informing employees of laws and regulations applicable to their activities and setting forth the institution's specific compliance expectations of its employees; (3) specific employee training and compliance monitoring operations; and, (4) protocols and resources for investigating instances of potentially unlawful conduct.

College Board approved policies and procedures address the integrity and standards of conduct that are acceptable. The College conducts employee trainings through on-boarding when the employee is hired, the CT&D Department, and the Resource Development Office. The latter specifically engages in training employees on grants and contracts regulations and any potential changes that may become effective. Although the College does not have an Internal Audit function, the Controller's office participates in the College's risk assessment, monitors and updates business processes, and conducts forensic audits of processes as deemed necessary.

Administrative Compliance for Grants and Contracts

The College has a Grant Compliance Officer who is responsible for tracking all grants and contracts awarded to the College. Part of the role of the Grant Compliance Officer is to meet with each new project director to explain the requirements of their award and discuss the regulations and procedures that must be followed. Those include the Office of Management and Budget's (OMB) Administrative Requirements, Cost Principles, and Audit Requirements circulars (including the new Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards located at 2 CFR Part 200), federal, state, and grantor specific regulations and policies and MDC Policies and Procedures. The Grant Compliance Officer also tracks programmatic deliverables, sends programmatic reporting date reminders, reviews reports submitted to the funding agency, and assists with any type of amendment or modification of the award.

The College also has a Restricted Accounts Management (RAM) Department that is responsible for the fiscal compliance of all awards. RAM sets up all contract and grant accounts (Chartstrings), sends invoices to the funding agencies, initiates the requests to draw-down Federal funds from the Cash Management Department, assists with audits, approves cost transfers and journal entries, reviews and approves all financial information provided to funding agencies, and is responsible for submitting the financial reports.

Accounting of grants is performed in accordance with the *State of Florida Accounting Manual for Florida's Public Community Colleges*, the *Florida Department of Education's Green Book*, the *United States of Department of Education Federal Blue Book*, the Office of Management and Budget's (OMB) Administrative Requirements, Cost Principles, and Audit Requirements circulars (including the new Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards located at 2 CFR Part 200), and MDC Procedures 3092 and 3093. The Accounting manual helps ensure recording, budgeting, reporting, etc., accuracy within the General Ledger System. Procedure 3092 requires a log/tickler file to be maintained. "The log is to include such items as the grant title, funding source, award period, billings/ invoices, processing/filing dates, and the report dates due on any reporting requirements." This requirement, among other things, is to help ensure critical dates within the contract are timely met. Finally, comparative data (year-over-year) is reported by Resource Development and in the numerous

General Ledger reports and ultimately published in the College's Annual Financial Report (AFR) (i.e., monetary measurements).

References:

Grant Compliance Officer position description

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0476_Grant_Compliance_Officer.pdf

MDC Manual of Procedures, Procedure Number 3092, Administration of Approved Federal and Other Externally Funded Grants

<https://www.mdc.edu/procedures/Chapter3/3092.pdf>

MDC Manual of Procedures, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures

<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

State of Florida Accounting Manual for Florida's Public Community Colleges

<http://www.mdc.edu/grant-development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf>

1.3. The college should have a formal system for audit and oversight to ensure compliance with the award terms and conditions.

1.3.1 The college should have a program in place to ensure compliance with regulatory issues.

Question 1.3.1 A: What compliance programs are in place at the college to ensure compliance for awards?

Comment: The College has a Grant Compliance Officer who assists in monitoring grants and contracts awarded to the College. Part of the role of the Grant Compliance Officer is to meet with each new project director to explain the requirements of their award and to discuss the applicable regulatory restrictions. Documents that may be reviewed in the context of the award criteria include the Office of Management and Budget's (OMB) Administrative Requirements, Cost Principles, and Audit Requirements circulars, federal, state, and grantor specific regulations and policies and MDC Policies and Procedures. The Grant Compliance Officer also reviews progress on program deliverables, sends program reporting date reminders, reviews reports, and advises on amendments and modifications of the award.

The College also has a Restricted Accounts Management (RAM) Department that is responsible for the fiscal compliance of all awards. RAM sets up all contract and grant accounts (Chartstrings), sends invoices to the funding agencies, initiates the requests to draw-down Federal funds from the Cash Management Department, assists with audits, approves cost transfers and journal entries, reviews and approves all financial information provided to funding agencies, and is responsible for submitting the financial reports.

Research at Miami Dade College requires prior authorization from the District administration. As outlined in College Procedure 1321 - Authorization to Conduct Research, prospective researchers must fill out the Research Application and e-mail it to the Director of Institutional Research with the appropriate attachments. Research approval at MDC is a two-step process beginning with review by MDC's Institutional Review Board (IRB) for human subjects' research proposals. Once approved by the MDC IRB, or if the research does not involve human subjects, research proposals are reviewed by the College-Wide Academic and Student Support Council Research and Testing (CASSC R&T) Committee.

References:

Grant Compliance Officer position description

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0476_Grant_Compliance_Officer.pdf

MDC Manual of Procedures, Procedure Number 3092, Administration of Approved Federal and Other Externally Funded Grants

<https://www.mdc.edu/procedures/Chapter3/3092.pdf>

MDC Manual of Procedures, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures

<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

MDC Manual of Procedures, Procedure Number 1321, Authorization to Conduct Research

<https://www.mdc.edu/procedures/Chapter1/1321.pdf>

MDC Research Application

http://www.mdc.edu/ir/datapages/rt/Research_Checklist.doc

MDC Research Approval Procedures, Standard Operating Procedures

<http://www.mdc.edu/ir/datapages/rt/ResearchApprovalProcedures.pdf>

Question 1.3.1 B: How are the compliance policies and procedures communicated to employees?

Comment: College Policy III-50 requires that all grant-related activity at the college be undertaken in accordance with the Miami Dade College Grant Award Guide (GAG). The Guide is available on the Resource Development website. It is an internal controls manual for grant administration and implementation and includes a Grants Quick Reference Guide. The GAG is distributed to all grant stakeholders via the Resource Development Website. Additionally, the Resource Development department holds an annual training on updates to the GAG.

In the event that an award is implemented by a new project director the Grant Compliance Officer conducts a Kick-Off meeting with the new project director and program staff. The grant Kick-Off meeting between the project director and the Grant Compliance Officer is intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the following activities take place: the grant documents are analyzed in detail; a shared understanding of project objectives, deliverables, budget, and timeline is communicated; a review of the MDC grant implementation procedures and applicable regulations located in the MDC

Grants Quick Reference Guide is conducted; and all concerns or questions the project director may have are addressed.

The Resource Development department also offers several trainings to College employees on pertinent State and Federal regulations addressing current needs, such as time and effort reporting and cost sharing. During the annual Project Directors' Best Practices Workshops, project directors meet with the Grant Compliance Officer and other department representatives to share best practices and solve common problems. An update on any changes to regulations is also provided at this meeting.

Information on the research approval procedures is available on the MDC Website under the Institutional Research Department. There is also an Ethical Conduct of Research training offered by CT&D. In addition, information on compliance policies and procedures are made known via personal communications with individuals who have specific questions.

References:

Sample Grant Kick-Off Meeting Agenda

<http://www.mdc.edu/grant-development/documents/Grant%20Kick-off%20Agenda.docx>

Annual Update Form

<http://www.mdc.edu/grant-development/documents/Annual%20Update%20Form.docx>

Sample Annual Best Practices Agenda

<http://www.mdc.edu/grant-development/documents/Annual%20Best%20Practices%20Agenda%20YR2K.docx>

MDC Manual of Procedures, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures

<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

MDC Manual of Procedures, Procedure Number 3092, Administration of Approved Federal and Other Externally Funded Grants

<https://www.mdc.edu/procedures/Chapter3/3092.pdf>

College Training and Development Training Schedule

<http://www.wape.mdc.edu/CTDRegistration/course.aspx>

Research Approval Procedures

<https://www.mdc.edu/ir/datapages/rt/ResearchApprovalProcedures.pdf>

Ethical Conduct of Research Training offered by CT&D

<http://www.mdc.edu/ctd/catalog/workshops/ctd0768.htm>

Question 1.3.1 C: Are there any unresolved compliance issues from past reviews? If so, what are they?

Comment: At this time, there are no unresolved compliance issues. Since the College is continually being monitored by federal, state, and local agencies, this is subject to change at any moment. However, in the event that a compliance issue does arise, a course of action is quickly

developed to promptly address and resolve the issue. In order to obtain the most current information regarding compliance issues, please contact the Associate Vice Provost of Accounting Services and Controller in the Business Affairs Department.

References: None

Question 1.3.1 D: Were any adverse working conditions reported during site visits or internal audits? If so, what did they involve?

Comment: To date, no adverse working conditions have been reported during site visits related to compliance with contract and grant awards. Since the College is continually being monitored by federal, state, and local agencies, this is subject to change at any moment. However, in the event that an issue regarding working conditions does arise, a course of action is quickly developed to promptly address and resolve the issue.

References: None

Question 1.3.1 E: Are there any outstanding recommendations? If so, what are they?

Comment: At this time, there are no outstanding recommendations. Since the College is continually being monitored by federal, state, and local agencies, this is subject to change at any moment. However, in the event that an issue does arise, a course of action is quickly developed to promptly address and resolve the issue.

References: None

Question 1.3.1F: How does the college ensure that employees receive and understand compliance information?

Comment: Resources available in order to ensure receipt and understanding of compliance information include the MDC Grant Award Guide, an internal controls and grant implementation manual available on the Resource Development website. Resource Development also has several compliance trainings each year that are offered through College Training and Development and copies of PowerPoint presentations and video recordings of compliance trainings are available on the Resource Development Website. Sign in sheets for all trainings are retained for five years as documentation of attendance.

When a new grant is awarded, the Grant Compliance Officer schedules a Kick-Off Meeting with the project director. During the meeting, the award specifications, conditions, and expectations are discussed upon receipt of the award documents. Deliverables and milestones are discussed and reporting requirements are tracked by the Grant Compliance Office and the project director, as well as the applicable regulations and MDC policies and procedures. The project director is then responsible for informing project staff of all funding agency expectations and any changes to the awards. Each project director signs the Project Director Commitment Form, at the Kick-Off Meeting. This form certifies that the project director understands and accepts their financial and administrative responsibilities for the grant or agreement. Completed forms are kept in the official grant file in Resource Development.

In addition, the Grant Compliance Officer conducts Annual Best Practices Workshops to provide an opportunity for project directors to meet to discuss successes and to brainstorm together to solve common issues. Updates on regulations, policies, and procedures are also provided. In preparation for these meetings, project directors complete an Annual Update Form for each active contract and grant. These forms are reviewed by the Grant Compliance Officer. Identified concerns are addressed and, if applicable, assistance is requested from the project director's supervisor, Campus or District Administration, or the College Provost .

References:

College Training and Development Training Schedule
<http://www.wape.mdc.edu/CTDRegistration/course.aspx>

MDC Grants Quick Reference Guide
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Resource Development Website
<http://www.mdc.edu/grant-development/default.aspx>

Research Approval Procedures
<http://www.mdc.edu/ir/datapages/rt/ResearchApprovalProcedures.pdf>

College Training and Development Training Schedule
<https://wape.mdc.edu/CTDRegistration/default.aspx>

1.3.2 The college should have written policies and procedures to address the conduct of the external independent audit and the internal audit responsibilities.

Question 1.3.2 A: Is there an internal audit function in place? If so, how does the college ensure it is sufficiently independent from management? If there is no internal audit function, what procedures are in place to ensure that the policies, practices, and systems comply with Federal and funding agency requirements?

Comment: By law, the Florida Auditor General annually conducts audits of Federal programs in accordance with the requirements of OMB Circular A-133 (Federal Single Audit). This audit serves as the equivalent of an internal audit for the College. During the five-year period ending with the published report, 2014-121, the College has had no financial audit issues, no limitations, no suspensions, no termination or placement on exceptional status for student financial aid. Because the audit is conducted under the auspices of the State of Florida, which governs the college, there is complete independence of the auditors from any college management structure.

Internally, ensuring that policies, practices, and systems comply with Federal and funding agency requirements begins with the Assistant Controller for Restricted Accounts Management and the Grant Compliance Officer. These positions monitor all programmatic and financial activities of grant programs. Within the office of Business Affairs, the Associate Vice Provost of Accounting Services and Controller, is a former state auditor. This position oversees grant-related activity including an annual risk assessment performed in accordance with MDC Procedure 1014. The

risk assessment provides for the review and modification of operating procedures in order to ensure effectiveness, efficiency, and compliance with laws and regulations. The Risk Assessment Committee reviews specific functions that include operational and financial policies and procedures; federal, state, and local issues that impact overall operations; results of recent audits by the State of Florida Auditor General's Office (financial/federal/operational audits); and other state, local, or federal audits or reviews performed. The committee identifies activities of inherent risk and makes recommendations to address those areas with higher degrees of risk. Issues that arise in the daily operations of the College are addressed and policies, procedures, and processes are modified to ensure compliance with regulations and to promote the overall efficacious operation of the College.

References:

Miami Dade College Manual of Procedures, Procedure Number 1014, College Risk Assessment Process

<http://www.mdc.edu/procedures/Chapter1/1014.pdf>

MDC Annual Financial Report

http://www.myflorida.com/audgen/pages/pdf_files/2014-121.pdf

MDC Integrated Risk Assessment Report 2013

<http://www.mdc.edu/grant-development/documents/MDC%20Integrated%20Risk%20Assessment%20Report%202013.pdf>

Question 1.3.2 B: How does an employee submit an anonymous concern to the internal auditor or the funding agency? Do the college's policies and procedures delineate points of contact and lines of communication for persons making allegations of misconduct?

Comment: College Policy Number I-91, Report and Investigation of Fraud, addresses the issue of reporting and investigating fraud or misconduct. The procedure clearly provides some examples of fraud, such as forgery, falsification, misrepresentation, etc., and delineates an employee's responsibility. Per Policy I-91 employees at all levels are responsible for:

- a. Establishing and/or maintaining internal controls and record keeping that will provide for the security and accountability of the resources and assets of Miami Dade College.
- b. Reporting suspected fraudulent or other unethical or unlawful activity to the reporting employee's direct supervisor, and/or administrator in charge of the reporting employee's department, and/or the Vice Provost for Human Resources and/or the Senior Vice Provost for Business Affairs as applicable.
- c. Cooperating fully with College investigations of allegations of fraudulent or other unethical or unlawful activity.

Further, a College employee, or an employee of an independent contractor or subcontractor for the College, who reasonably believes there is evidence of gross mismanagement, a gross waste, an abuse of authority, a substantial and specific danger to public health or safety, or a violation of

law, rule, or regulation by an employee or agent of the College or its independent contractor or subcontractor may contact the Employee Relations Department, a Division of the Human Resource Division, who, in consultation with other departments (i.e., Business Affairs, Legal Affairs, etc.), will investigate allegations of fraud and other unethical actions. Any employees found to have violated College policy will be subject to disciplinary action.

In addition, College Policy I-91: Report and Investigation of Fraud, College Policy I-21: Equal/Access/Equal Opportunity, and College Procedure 1665: Discrimination and Harassment Grievance Process, address the protection from management retaliation afforded to those employees who report alleged fraud and/or cooperate with the investigation of allegations in accordance with federal and state laws and include the following language: "In accordance with applicable federal and state laws, the College and its independent contractors or its subcontractors (Contractors) shall not retaliate against an employee of the College or Contractors for reporting to the appropriate government agencies violations of law, rule, or regulation on the part of the College, its agents or employees that create substantial and specific danger to the public's health, safety, or welfare. Furthermore, the College and Contractors shall not retaliate against their employees who disclose information to an appropriate government agency alleging improper use of governmental office, gross waste of funds, or any other abuse or gross neglect of duty on the part of the College its agents or employee, or Contractors. The College and Contractors shall inform their employees that they may file a complaint with the appropriate governmental agency, which may include, but not be limited to, the U.S. Inspector General, Florida Office of Chief Inspector General, the Florida Commission on Human Relations or the Whistle-blower's Hotline number at 1-800-543-5353, and shall also report such violations to the OEOP/ADA, who for this purpose has been designated as the "agency inspector general."

The employee may not be discharged, demoted, or otherwise discriminated against as a reprisal for "whistleblowing". These protections cannot be waived by any agreement, policy, form, or condition of employment.

Information regarding the anonymous reporting of fraud, waste, abuse, or mismanagement of grant funds to the Office of the Inspector General is available in the office of the Grant Compliance Officer. Project directors are asked to go to their funder's OIG office website and, if available, download a sample poster with anonymous reporting information. They are asked to display it in a conspicuous place in their office and where program services are provided, if possible.

References:

Miami Dade College Manual of Policy, Policy Number 1-91, Report and Investigation of Fraud
<http://www.mdc.edu/policy/Chapter1/01-I-91.pdf>

Miami Dade College Manual of Policy, Policy Number I-21, Equal Access/Equal Opportunity
<https://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1665, Discrimination and Harassment Grievance Process
<http://www.mdc.edu/procedures/Chapter1/1665.pdf>

Sample Poster

<http://www2.ed.gov/about/offices/list/oig/invreports/hotlineposter2.pdf>

Question 1.3.2 C: Are there any outstanding internal or external audit issues that have not been resolved? If so, what are they? Who has the most up to date information regarding audit issues?

Comment: Currently, there are no outstanding audit issues that have not been addressed and resolved. Since the College is continually under audit by Federal/State/Local agencies, this is subject to change at any moment. However, in the event that an issue does arise, a course of action is quickly developed to promptly address and resolve the issue. For the most up to date audit information, contact the Associate Vice Provost of Accounting Services and Controller.

References:

Financial Statement Audits Reports

<https://www.mdc.edu/businessaffairs/Papers/Documents/MDC%20AFR%202011-12%202013-155.pdf>

<https://www.mdc.edu/businessaffairs/Papers/Documents/MDC%20AFR%202010-11%202012-155.pdf>

<https://www.mdc.edu/businessaffairs/Papers/Documents/Financial%20Audit%202011-169.pdf>

Federal Award Audits Reports

http://www.myflorida.com/audgen/pages/pdf_files/2013-161.pdf

http://www.myflorida.com/audgen/pages/pdf_files/2013-161%20sspaf.pdf#TOC2

http://www.myflorida.com/audgen/pages/pdf_files/2012-142.pdf

http://www.myflorida.com/audgen/pages/pdf_files/2012-142%20sspaf.pdf#TOC2

Operational Audit Reports

http://www.myflorida.com/audgen/pages/pdf_files/2013-075.pdf

http://www.myflorida.com/audgen/pages/pdf_files/2011-063.pdf

Question 1.3.2 D: What is the process for addressing and resolving issues identified in internal and external audits? Who is involved?

Comment: When there are issues identified in any type of audit, they are addressed through the Associate Vice Provost of Accounting Services and Controller, who is the audit liaison, with the department that is involved in order to determine the source of the problem and the steps that need to be taken to remedy the situation. Personnel from the Business Affairs office as well as other administrators (i.e., college leadership, campus administration, project directors, etc.) may be deemed key players in resolving the issues and reinforcing processes and procedures to ensure repeat offenses do not occur.

References: None

Question 1.3.2 E: At what point would the college notify the funding agency that they had received evidence of a false claim or misuse of funds?

Comment: When a false claim or misuse of funds is alleged, the College performs its due diligence and investigates the allegations to determine its veracity prior to contacting the funding

Agency. Such situations are handled in much the same manner as stipulated in Policy I-91. If a false claim violation or a violation that presents a risk to federal funds is discovered, the College immediately notifies the funding agency in writing.

References:

Miami Dade College Manual of Policy, Policy Number I-91, Report and Investigation of Fraud
<http://www.mdc.edu/policy/Chapter1/01-I-91.pdf>

1.4. Policies and procedures should be in place to address ethical standards and regulatory compliance.

1.4.1 The College should have a system in place to comply with ethical standards of conduct.

Question 1.4.1 A: What policies and procedures are in place related to standards of conduct?

Comment: Standards of Conduct for employees are defined in the College's Policies and Procedures and in the Collective Bargaining Agreement with United Faculty of Miami Dade College (UFMDC) for full-time instructional employees.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics
<http://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2410, [Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees](http://www.mdc.edu/procedures/Chapter2/2410.pdf)
<http://www.mdc.edu/procedures/Chapter2/2410.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2160, Part-time Employee Performance Standards
<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

United Faculty of Miami Dade College Collective Bargaining Agreement
http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Question 1.4.1 B: How are ethical policies and procedures communicated to employees?

Comment: Ethical policies and procedures are communicated to employees during the New Employee Onboarding Process (non-instructional and part-time instructional employees) and the New Faculty Orientation (NFO). The purpose of these mandatory orientation programs is to welcome new employees and familiarize them with the institution, their role, its culture, history, policies, procedures, employee benefit programs and to collect all required new hire documents.

References:

Acknowledgement Receipt Form (all employees)
https://www.mdc.edu/hr/OnlineForms/required_forms.pdf

Employee Handbook, Required Documentation
<https://www.mdc.edu/hr/EmployeeHandbook/requireddocumentation.asp>

Question 1.4.1 C: Do employees formally acknowledge receipt of the policies and procedures?

Comment: Yes, employees sign an Acknowledgement Receipt Form during Onboarding.

References:

Acknowledgement Receipt Form (all employees)
https://www.mdc.edu/hr/OnlineForms/required_forms.pdf

Question 1.4.1 D: What enforcement mechanisms are in place?

Comment: The College may elect to take disciplinary action against the employee, up to and including termination.

References:

Miami Dade College Manual of Policy, Policy Number 11-16, All Personnel: Dismissal Covers All Positions
<https://www.mdc.edu/policy/Chapter2/02-II-16.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2410, [Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees](http://www.mdc.edu/procedures/Chapter2/2410.pdf)
<http://www.mdc.edu/procedures/Chapter2/2410.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2160, Part-time Employee Performance Standards
<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

United Faculty of Miami Dade College Collective Bargaining Agreement
http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Question 1.4.1 E: What is the role of legal counsel concerning standards of conduct?

Comment: The Legal Counsel serves as a resource for informed decision-making and creative problem-solving to assure high standards of conduct and to prevent or reduce legal risks to the College. In this capacity, Legal Counsel may exercise the following duties, including but not limited to:

1. Provide strategic legal advice and guidance to the College administration, including notice of their obligations;

2. Review, analyze, and participate in the development of college policies to ensure compliance with applicable Federal and State law and internal policies;
3. Participate in the development of financial and contractual relationships by reviewing agreements, providing advice and drafting documents;
4. Provide training and presentations to college employees on matters with significant legal implications;
5. Investigate reports of standards of conduct noncompliance, including participating in internal review processes which may lead to legal claims; and
6. Render legal advice and representation or retain outside legal counsel when grievances, disputes and litigations arise, involving code of conduct violations.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics

<http://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

1.4.2 The college should have conflict of interest (COI) policies and procedures.

Question 1.4.2 A: How does the college ensure that employees receive and understand COI information?

Comment: All new hires receive a copy of the college Policy II-23, All Personnel: Conflict of Interest and Code of Ethics, during the new employee Onboarding session. In addition, the Policy is available online for all employees to review.

The College also has a Conflict of Interest process specific to grants. This process applies to: project directors, principal investigators, program coordinators and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of sponsored programs (grants and contracts). This includes key personnel, collaborators, and consultants.

The process is described in detail in Part I of the MDC Grant Award Guide; the MDC Grants Quick Reference Guide. This guide states that Potential Conflicts of Interest and Conflicts of Commitment (COI), real or perceived, must be reported in accordance with the following guidelines:

- Employees who are planning to apply for a grant or contract must disclose any significant financial interest, and those of the employee's spouse and dependent children, no later than the time of application to the sponsor.
- Once a grant or contract has been awarded, project directors and grant staff certify whether they have a significant financial interest at the time of hiring, assignment to the position, and annually thereafter for the duration of the grant or contract.
- If a change occurs at any time during the annual COI reporting period, such change must be reported within 30 days of discovering, acquiring, or committing to a new financial interest or commitment.

The MDC Grants Quick Reference Guide is available to all employees on the Resource Development website. In addition, copies of the Grants Quick Reference Guide are distributed to all project directors.

References:

College Policy II-23, All Personnel: Conflict of Interest and Code of Ethics
<http://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

MDC Grants Quick Reference Guide, pages 21-26
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 1.4.2 B: How does the COI policy incorporate adequate enforcement mechanisms and provide for sanctions where appropriate?

Comment: The COI Policy outlines the provisions delineated in Chapter 112, Florida Statutes, which include but are not limited to the following: Solicitation or acceptance of gifts; unauthorized compensation; misuse of public position; conflicting employment of contractual relationship; and disclosure or use of certain information. MDC Policy II-23, All Personnel: Conflict of Interest and Code of Ethics, states that, “All College employees are required to observe and comply with the laws and regulations that govern the College’s operations. Whenever a question or appearance of conflict could arise between the employee’s obligation to the College and any activity, the employee is expected to report the situation to the immediate supervisor or any other individual in his or her supervisory chain for discussion and, if required, to provide a report disclosing the information prior to engaging in the activity. Should anyone in the supervisory chain require assistance in interpreting the legal requirements of compliance efforts, questions should be directed to the College’s Office of Legal Affairs.”

Violation of College policy is addressed in accordance with College Procedure 2410: Performance Standards and Appeal Process for All Professional Exempt Contractual and Support Employees, College Procedure 2160: Part-Time Employee Performance Standards, or through the Collective Bargaining Agreement for instructional personnel.

References:

College Policy II-23, All Personnel: Conflict of Interest and Code of Ethics
<http://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Miami Dade College Manual of Policy, Policy Number I-21, Equal Access/Equal Opportunity
<https://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Miami Dade College Manual of Policy, Policy Number I-71, Political Issues and Correspondence
<https://www.mdc.edu/policy/Chapter1/01-I-71.pdf>

Miami Dade College Manual of Policy, Policy Number 11-18, Outside Employment
<https://www.mdc.edu/policy/Chapter2/02-II-18.pdf>

Miami Dade College Manual of Policy, Policy Number II-20, Candidates for Public Office
<https://www.mdc.edu/policy/Chapter2/02-II-20.pdf>

Miami Dade College Manual of Policy, Policy Number IV-60, Coaches Codes of Ethics)
<https://www.mdc.edu/policy/Chapter4/04-IV-60.pdf>

Miami Dade College Manual of Policy, Policy Number VII-1 Use of Computing Resources at Miami Dade College
<https://www.mdc.edu/policy/Chapter7/07-VII-01.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1701, Communications
<https://www.mdc.edu/procedures/Chapter1/1701.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2121, Nepotism
<https://www.mdc.edu/procedures/Chapter2/2121.pdf>

Miami Dade College Manual of Procedure, Procedure Number 3400, Travel Reimbursement
<https://www.mdc.edu/procedures/Chapter3/3400.pdf>

Miami Dade College Manual of Procedure, Procedure Number 3450, Travel Advances
<https://www.mdc.edu/procedures/Chapter3/3450.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6013, Conflict of Interest Relative to [Employees of the Purchasing Department](#)
<https://www.mdc.edu/procedures/Chapter6/6013.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6309, Correspondence with Vendors <https://www.mdc.edu/procedures/Chapter6/6309.pdf>

Miami Dade College Manual of Policy, Policy Number I-91, Report and Investigation of Fraud
<https://www.mdc.edu/policy/Chapter1/01-I-91.pdf>

Miami Dade College Manual of Procedure, Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees
<http://www.mdc.edu/procedures/Chapter2/2410.pdf>

Miami Dade College Manual of Procedure, Part-Time Employee Performance Standards
<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

Question 1.4.2 C: Are COI acknowledgments updated on a periodic basis? If so, when and what is the process? Who is responsible for maintaining information? Who reviews the disclosures?

Comment: Employees complete the college-wide Conflict of Interest Acknowledgement of Receipt form before beginning employment. This usually takes place during onboarding.

Grant employees also complete a Potential Conflicts of Interest form at the following times:

- Employees who are planning to apply for a grant or contract must disclose any significant financial interest, and those of the employee's spouse and dependent children, no later than the time of application to the sponsor.

- Once a grant or contract has been awarded, project directors certify whether they have a significant financial interest at the time of hiring, assignment to the position, and annually thereafter for the duration of the grant or contract.
- If a change occurs at any time during the annual COI reporting period, such change must be reported within 30 days of discovering, acquiring, or committing to a new financial interest or commitment.

The forms are reviewed by the project directors and their direct supervisors. The completed and reviewed forms are kept by the project director with the official grant files. The process is described in detail in the MDC Grants Quick Reference Guide.

The MDC Grants Quick Reference Guide is available to all employees on the Resource Development website. In addition, copies of the Quick Reference Guide are distributed to all project directors.

References:

College Policy II-23, All Personnel: Conflict of Interest and Code of Ethics
<http://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

MDC Grants Quick Reference Guide
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

1.4.3 The college should have policies and procedures in place related to Intellectual Property Management.

Question 1.4.3 A: What policies and procedures are in place to govern the operation of the college's intellectual property management system?

Comment: In the Miami Dade College Manuals of Policy and Procedure, Policy IV-10, Student Intellectual Property, and Procedure Number 4009, Student Rights and Responsibilities, govern the management of intellectual property pertaining to students. MDC Policy I-10, All Personnel Except Full-Time Instructional Personnel: Intellectual Property, sets forth the rights and obligations of College Employees, except for instructional personnel, who create intellectual property while performing work for the College. The United Faculty of Miami Dade College (UFMDC) and MDC Faculty Agreement, Article 11, addresses intellectual property as it pertains to instructional personnel. Intellectual Property is also addressed in Policy Number VII-I, Use of Computing Resources at Miami Dade College and Procedure Number 7900, Guidelines for Use of Miami Dade College Computing Resources and in the MDC Student Rights and Responsibilities Handbook.

References:

Miami Dade College Manual of Procedure, Procedure Number 4009, Student Rights and Responsibilities
<https://www.mdc.edu/procedures/Chapter4/4009.pdf>

Miami Dade College Manual of Procedure, Procedure Number 7900, Guidelines for Use of Miami Dade College Computing Resources
<https://www.mdc.edu/procedures/Chapter7/7900.pdf>

Miami Dade College Manual of Policy, Policy Number VII-1, Use of Computing Resources at Miami Dade College and Procedure
<https://www.mdc.edu/policy/Chapter7/07-VII-01.pdf>

Manual of Policy, Policy Number IV-10, Student Intellectual Property
<http://www.mdc.edu/policy/Chapter4/04-IV-10.pdf>

Manual of Policy I-10: All Personnel Except Full-Time Instructional Personnel
<http://www.mdc.edu/policy/Chapter1/01-I-10.pdf>

UFMDC & MDC Agreement (Article 11)
http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Student Rights and Responsibilities Handbook
http://www.mdc.edu/policy/student_rights_and_responsibilities.pdf

Question 1.4.3 B: Are there procedures for the timely reporting of intellectual property created during sponsored programs and for notifying funding agencies?

Comment: Ownership of the copyright to works commissioned or developed by a faculty member or other employee pursuant to an agreement that the College has with an entity outside of the College will be governed by the terms of such agreement. If the agreement does not specify ownership by the outside entity, ownership shall vest in the College. All such agreements must be approved in writing by the President or his designee. Project directors are responsible for the implementation of any intellectual property contract terms, including notifying all project staff and participants of the intellectual property requirements.

In addition, Article 11 of the UFMDC & MDC Agreement addresses the use of any intellectual property owned by a faculty member by the College for any promotional or marketing materials.

References:

UFMDC & MDC Agreement (Article 11)
http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Question 1.4.3 C: Are there procedures to comply with requirements of Federal patent, copyright, and data rights regulations and institutional policies regarding licensing?

Comment: Please see Policy I-12 of the MDC Manual of Policy, Fair-Use of Copyrighted Works for Education and Research. With respect to grants, MDC complies with Federal Regulations, which state that: The recipient may copyright written materials developed under the award. The government receives a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for U.S. government purposes. With respect to data, the government may use data first produced under the award and authorize others to use such data for U.S. government

purposes; if the government uses the data to develop an “agency action” that has the force and effect of law (e.g., a federal regulation), non-proprietary research data may be released to the public under FOIA. (2 CFR § 215.36)

References:

Miami Dade College Manual of Policy, Policy Number I-12, Fair-Use of Copyrighted Works for Education and Research
<https://www.mdc.edu/policy/Chapter1/01-I-12.pdf>

Question 1.4.3 D: Are there personnel and procedures to ensure compliance with the Bayh-Dole Act? (e.g., use of royalty revenue, reporting federally-funded inventions, timely election of invention titles, confirming non-exclusive, royalty free license for government purposes, and other mechanisms to comply with government rights)?

Comment:

Any federally funded grant project that results in the production of property, intellectual or material, that is subject to the Bayh-Dole Act, is monitored, through the agency-required reports. If appropriate, the project director forwards information regarding patents and inventions from any federal research award to the Authorized Organizational Representative, with a copy to Grants Compliance Officer, for further action, which may include:

- Offering to license the rights to innovations to industry;
- Using any remaining income, minus the costs of technology management expenses, for scientific research or education;
- Sharing any future income from the patent with the inventor; or
- Providing the federal government a nonexclusive, irrevocable license to the invention.

References: None

Question 1.4.3 E: Are there procedures to share, track and manage tangible research materials or other research tools, including data, to comply with Federal requirements or other sponsor terms and conditions?

Comment: The College uses the NSF Data Management Plan guide and a template created by Institutional Research which may be revised depending on the project and type of data. It is also possible to track ideas and product development related to Intellectual Property. Principal Investigators and Miami Dade College hold the copyright for the research data they generate. However, in addition to the data management plan, if the sponsor terms and conditions are different, the College will follow the terms and conditions of the contact or grant agreement in addition to any federal regulations.

Example Data Management Plan for survey research

1. In the course of the project the following data will be produced: questionnaires, survey instruments, consent forms, and the final publishable report, data tables, forms and figures.
2. Tables, figures and the written report will be stored in formats compatible with Microsoft Office and Adobe Acrobat software. Raw data will be stored in formats compatible with Microsoft Office software.
3. All raw data will be treated anonymously. Only pooled data will be released, so that no subjects will be identifiable in any write-ups of the data. Only the investigator and research assistants will have access to the collected data. All consent forms, questionnaires and instruments will be kept securely in a filing cabinet in the office of the coordinator of the research project.
4. Data will be published in accordance with the re-use and re-distribution policies of the publisher. All other work is in the public domain.
5. Consent forms, questionnaires and instruments will be destroyed three years after the date of publication of the study. Paper data will be shredded; electronic data will be deleted.

References:

NSF Data Management Plan Guide

<http://www.nsf.gov/eng/general/dmp.jsp>

MDC Data Management Plan Template

<http://www.mdc.edu/grant-development/documents/MDC%20Data%20Management%20Plan%20Template.docx>

Miami Dade College, Information Technology, Strategic Technology Plan 2008-2013

<http://www.mdc.edu/it/forms/Strategic%20Technology%20Plan%202008-2013%20-%20Phase%20I%20-%20Final%20Approved%20105a.pdf>

Question 1.4.3F: Are there procedures to obtain written agreements with all technical and professional staff, or students supported by funding, regarding reporting and assignment of intellectual property as required by federal laws and regulations or other agreements with external sponsors relating to intellectual property?

Comment: If there is a clause in a grant agreement, the College follows the requirements of the agreement and obtains whatever written agreements are required.

References: None

Question 1.4.3G: Do policies ensure retention of agreements for sufficient time to allow appropriate evaluation of the downstream intellectual property rights of sponsors?

Comment: Yes. Contract and grant related documents are retained by the College for a minimum of ten years. After five years, the physical documents are sent to the College's records retention facility and subsequently are destroyed after an additional five years. In addition, electronic copies

of all contract and grant documents are retained indefinitely by both the Resource Development department and the Restricted Accounts Management department.

References:

Miami Dade College Manual of Policy, Policy Number I-25, Retention and Destruction of Records

<https://www.mdc.edu/policy/Chapter1/01-I-25.pdf>,

MDC Grants Quick Reference Guide, page 16

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Records Memo to Administrators dated November 13, 2013

<https://www.mdc.edu/businessaffairs/Papers/Documents/Records%20Memo%20to%20Administrators%2011-13-13.pdf>

Storage of College Documents website

https://www.mdc.edu/document_storage/

Question 1.4.3H: How is information communicated to faculty, project personnel and students regarding their rights and responsibilities with all aspects of the institution's intellectual property policy?

Comment: Information is communicated to Faculty through the UFMDC & MDC Agreement. For all other employees, information is communicated through the Miami Dade College Manual of Policy and the Grant Administration Guide. Information is communicated to students through the Student's Rights & Responsibilities Handbook.

References:

MDC Manual of Policy, Policy Number I-10, All Personnel except Instructional Personnel: Intellectual Property

<https://www.mdc.edu/policy/Chapter1/01-I-10.pdf>

MDC Manual of Policy, Policy Number I-10, Student Intellectual Property

<https://www.mdc.edu/policy/Chapter4/04-IV-10.pdf>

UFMDC & MDC Agreement (Article 11)

http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Student's Rights & Responsibilities Handbook (page 10)

http://www.mdc.edu/policy/student_rights_and_responsibilities.pdf

1.5. Autonomous committees should be in place to provide advice, guidance, and oversight for the college.

1.5.1 Self-governing committees should be in place to provide guidance, direction, and oversight for the college.

Question 1.5.1 A: Is there a charter in place that includes mission, issue resolution mechanisms, names and titles of participants, and frequency of meetings?

Comment: Miami Dade College’s self-governing committee, the District Board of Trustees, is created by Florida Statutes 1001.61, 1001.64, and 1001.65.

Each of the 28 community colleges in Florida’s statewide system is under the local control of an independent, locally autonomous District Board of Trustees composed of citizens who serve without pay and are legally vested with decision making power in all matters of college policy, programs, building, budget and personnel.

Each trustee is appointed by the governor. Eight Miami-Dade County citizens form the Miami Dade College District Board of Trustees. Meeting in regular sessions once each month, these civic-minded individuals contribute their time and talent to guiding the development of Miami Dade College so that it remains responsive to the educational needs of its local community.

It is the responsibility of the Board of Trustees to establish the policies, in accordance with Florida Statutes and State Board of Education Rules, by which the mission of the College is accomplished. It is the President’s responsibility to implement these policies through the College administration, faculty and staff.

The Board of Trustees is granted authority as a body; no individual Board member may take official action without the consent of the entire Board.

The Board of Trustees conducts open meetings in accordance with Florida’s “Government in the Sunshine Law,” which stipulates that all discussions of college business by two or more Board members must be advertised and open to public attendance.

References:

MDC Manual of Policy, Policy Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval

<https://www.mdc.edu/policy/Chapter1/01-I-01.pdf>

Florida Statute 1001.61, Florida College System institution boards of trustees; membership

<http://www.flsenate.gov/Laws/Statutes/2013/1001.61>

Florida Statute 1001.64, Florida College System institution boards of trustees; powers and duties

<http://www.flsenate.gov/Laws/Statutes/2013/1001.64>

Florida Statute 1001.65, Florida College System institution presidents; powers and duties

<http://www.flsenate.gov/Laws/Statutes/2013/1001.65>

Question 1.5.1 B: What is the college oversight function for awards and who is involved in it? Is the funding agency appropriately informed?

Comment: Florida Statute 1001.64, *Florida College System institution boards of trustees; powers and duties*, states that, " Each board of trustees is specifically authorized to adopt rules, procedures, and policies, consistent with law and rules of the State Board of Education, related to its mission and responsibilities as set forth in s. [1004.65](#), its governance, personnel, budget and finance, administration, programs, curriculum and instruction, buildings and grounds, travel and purchasing, technology, students, contracts and grants, or college property." Thus, all awards and implementation of awards are approved by the Board of Trustees. The funding agency is informed by the acceptance of the award by the College. The College cannot accept awards without approval from the Board of Trustees through an approved Board Item.

The following information must be included in the Board Item for the acceptance of grant funds:

1. The community or institutional need that will be met by the grant, i.e. the agency rationale for providing funds.
2. How the College will meet the identified need, the purpose the college has identifies for the use of the funds.
3. The population that will be served and the period of time of service.
4. How the grant funds will be spent.
5. If the College will provide matching funds or in-kind services.
6. Inclusion of language authorizing the College to enter into contractual agreements to implement grants.

The Board of Trustees also receives various reports. Reports are prepared to enable the Trustees to be kept informed of administrative operations, particularly those that have a relationship to their oversight responsibilities. Reports may also be prepared at the request of the Board. Resource Development prepares a monthly report summarizing all grant activity. Annually, the department prepares detailed reports of aggregated data.

References:

Florida Statute 1001.64, Florida College System institution boards of trustees; powers and duties
<http://www.flsenate.gov/Laws/Statutes/2013/1001.64>

1004.65 Florida College System institutions; governance, mission, and responsibilities.
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1004/Sections/1004.65.html

Guidelines for Preparation of Agenda Items for the District Board of Trustees (PPT)
<http://www.mdc.edu/grant-development/documents/Guidelines%20for%20Preparation%20of%20Agenda%20Items%20for%20the%20District%20Board%20of%20Trustees.pdf>

Resource Development Service Area Report
http://www.mdc.edu/main/planningeffectiveness/effectiveness/administrative_support.aspx

Question 1.5.1 C: How does the college's oversight board foster adequate governance and promote accountability?

Comment: Miami Dade College Procedure Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval, in accordance with Florida Statutes 1001.61, 1001.64, and 1001.65 sets forth that the Miami Dade College District Board of Trustees (the "Board") is vested with the responsibility for operating Miami Dade College and with such authority as may be needed for the proper operation and improvement of the institution in accordance with Florida Statutes and with Rules of the State Board of Education and Division of Florida Colleges. In fulfilling its responsibilities, the Board takes action after considering recommendations submitted by the College President. The powers of the Trustees are set forth in Florida Statutes. It is the responsibility of the Board of Trustees to establish the policies, in accordance with Florida Statutes, State Board of Education Rules, and federal regulations concerning grant awards. They provide adequate governance and oversight by holding the College administration, faculty and staff accountable through policies and procedures.

References:

Miami Dade College Manual of Policy, Policy Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval
<https://www.mdc.edu/policy/Chapter1/01-I-01.pdf>

Florida Statute 1001.61, Florida College System institution boards of trustees; membership
<http://www.flsenate.gov/Laws/Statutes/2013/1001.61>

Florida Statute 1001.64, Florida College System institution boards of trustees; powers and duties
<http://www.flsenate.gov/Laws/Statutes/2013/1001.64>

Florida Statute 1001.65, Florida College System institution presidents; powers and duties
<http://www.flsenate.gov/Laws/Statutes/2013/1001.65>

Question 1.5.1 D: How are advisory and oversight committees sufficiently independent from management to constructively challenge management's decisions and act effectively?

Comment: Each Trustee is appointed by the Governor and the Board of Trustees is granted authority as a body; no individual Board member may take official action without the consent of the entire Board (Florida Statute 1001.61).

References:

Florida Statute 1001.61, Florida College System institution boards of trustees; membership
<http://www.flsenate.gov/Laws/Statutes/2013/1001.61>

1.6. Systems should be in place for the management of records related to the contract or award.

1.6.1 Record retention policies and procedures should be in place and follow the requirements of 2 CFR 215.53 (2 CFR Part 200.333)

Question 1.6.1 A: How does the college ensure that its records retention policies are compliant with federal regulations? What systems are in place to ensure that the college will retain financial records, supporting documentation and statistical records for a period of at least 3 years following the financial closeout of the award agreement?

Comment:

How does the College ensure that its records retention policies are compliant with federal regulations?

2 CFR 215.53 (Retention and access requirements for records) requires that financial records, supporting documents, statistical records, and all other records pertinent to an award be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the applicable Federal awarding agency.

As an entity of the State of Florida, Miami Dade College has developed a Retention and Destruction of Records policy (#I-25) in line with the Florida Department of State, Division of Library and Information Service's General Records Schedules, specifically General Records Schedule 1 (for State and Local Government Agencies, which include instructions for storage of items such as budget transfers, contracts and grants records, etc.) and General Records Schedule 5 (for Public Colleges and Universities, which include instructions for storage of items such as accreditation records, admission records, etc.).

Items #137 (PROJECT FILES: FEDERAL, which consist of original approved federal project contracts, agreements, awards, line item budgets, budget amendments, cash requests, correspondence, and audit reports) and #348 (GRANT FILES: RECIPIENT, which may include, but are not limited to, grant applications; contracts; agreements; grant status, narrative, and financial reports; and supporting documentation) of the General Records Schedule 1 stipulate that files related to grants and contracts must be stored for a minimum of five years (an additional two years over and above the minimum required by federal regulations).

In addition, Miami Dade College has an internal process established within its Resource Development department requiring that grant records be maintained for a full ten years after the due date of the final financial report before they can be disposed of or destroyed.

What systems are in place to ensure that the College will retain financial records, supporting documentation and statistical records for a period of at least 3 years following the financial closeout of the award agreement?

At the commencement of each new grant, the project director meets with the College's Grant Compliance Officer for a grant Kick-Off meeting to provide the project director with the basic information needed to successfully implement the grant project. At this time, the project directors are provided with the College's Grant Award Guide. The Guide stipulates the following instructions on records retention: "Grant program records should be located in the project director's office and the Grant Compliance Officer should be made aware of this location. For

consistency and compliance with State and Federal regulations, grant program records must be maintained at the College for a minimum of ten years after the due date of the final financial report. Records can be sent to the Records Retention department after five years. At the close of the project period, the project director must forward all grant records to the Grant Compliance Officer. These records will be retained by Resource Development.”

In addition, the Property Management department of the College, which is responsible for records retention for the College, has set forth the following instructions for Records Storage of College Documents:

1. Go through the General Records Schedules (GS1 or GS5) and identify the item number that applies to the College record to be stored. *As referenced above, the College has a process in place which requires employees to maintain contract- and grant-related records for a minimum of ten years.
2. Complete the Document Retention/Retrieval/Destruction form (s) (DRRD-99).
3. Calculate the destroy date from the period of retention listed for each item.
4. On the top part of the form DRRD-99, make sure to include the following information: campus name, department/grant program name, box number, and destroy date.
5. Pack documents inside the box. Write the campus name, department/grant program name, box number, and destroy date on the box itself.
6. The Department Records Custodian must print name, sign, and date the DRRD-99 form.
7. After the box is packed, make three copies of DRRD-99 form:
 - a. Department keeps original for their files
 - b. Place first two copies inside the box
 - c. Tape third copy on top of box
8. Call the College’s Consolidated Warehouse to schedule a pick-up of the box to be sent to storage.

References:

Miami Dade College Manual of Procedure, Procedure Number 4085, Release of Student Information (Student Record only)

<https://www.mdc.edu/procedures/Chapter4/4085.pdf>

Miami Dade College Manual of Procedure, Procedure Number 4085, Destruction of Student Records (Student Records only)

<https://www.mdc.edu/procedures/Chapter4/4088.pdf>

Miami Dade College, Manual of Policy, Policy Number I-25, Retention and Destruction of Records

<https://www.mdc.edu/policy/Chapter1/01-I-25.pdf>

Records Memo to Administrators dated November 13, 2013, Storage of College Documents website

https://www.mdc.edu/document_storage/Records_Memo_to_Administrators.pdf

MDC Grants Quick Reference Guide, page 16

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%2>

Question 1.6.1 B: What award records are maintained, in what format, and for how long?

Comment: Per the College's GAG Grants Quick Reference Guide, “in order to comply with common contract and grant requirements set by funding agencies, the following items should be maintained by project directors as part of grant programs records:

- Copies of contracts, subcontracts, and sequentially numbered amendments;
- Copies of original budget and sequentially numbered amended budgets;
- All communication sent by the funder, including approval for changes in key personnel;
- Scanned invoices labeled by the invoicing period;
- Copies of all funder issued monitoring reports and audit reports;
- Staff roster which includes roles and percentage of effort devoted to the program;
- Schedule of expenditures;
- Time and attendance records; (not to be confused with Time and Effort Certification);
- General Ledger Balance Report (typically provided by the Assistant Controller's office);
- Access to employee files;
- Inventory records including location and property control numbers for items purchased with grant funds; and
- Participant files.”

The following specifications are made with regard to the aforementioned items:

1. Expenditures are examined in the audit process. Therefore, project directors are expected to have all of the documentation necessary to support an expense. Minimally, this should include the purchase order, vendor quote and invoice, proof of payment, and purchase card (credit card) reconciliation report. Project directors monitor their account activities monthly upon receipt of the monthly status report provided by Business Affairs (RAM). Any unallowed cost in a grants program account must be removed immediately.
2. Time and attendance records must match the amounts invoiced and the amounts booked by the Restricted Accounts Management Department (RAM) in the General Ledger. A review to ensure that all items match correctly should be conducted on a regular basis through frequent collaboration with the RAM office.
3. The General Ledger Balance Report must show a match between the amounts invoiced, the expenditure, and payroll reconciliation sheets.
4. Employee files must contain staff documentation requirements as specified by each individual grant. For example: signed Request for Personnel Action; employee resumes; and signed job descriptions.
5. Participant files contain required documentation such as proof of eligibility, participant application and intake forms, information release forms, proof of attendance at program activities, consent forms, mentor visit notes, and case notes.

In what format are award records maintained?

The format in which award records are maintained varies in accordance with the type of record. For example, participant files and Time and Effort Certification forms are typically created and stored as physical files while other documents, such as the General Ledger Balance Reports, are typically created and stored electronically. Copies of contracts, subcontracts, budgets, amendments, invoices, and reports are stored both as physical files and electronically. When practicable, hard copy documents may be scanned to a PFD file and stored electronically.

The Resource Development department requests that each project director send electronic copies of grant documents (such as award notifications and reports) to Resource Development for recordkeeping. Resource Development periodically backs up electronic records stored on its shared network drive onto compact discs in order to safeguard against the loss of information due to equipment malfunctions, human error, or other disasters.

For how long are records maintained?

Both financial and program records for grant programs are maintained and stored according to the funding agency's requirements and governmental regulations. The Restricted Accounts Management (RAM) department's retained files include, but are not limited to, grant documents, general correspondence, financial records, and inventory and property information. The program office is required to maintain both physical and electronic copies of the financial records and program related information. At the close of the project period, the project director must forward all grant records to the Grant Compliance Officer. These records will be retained by Resource Development. For consistency and compliance with State and Federal regulations, grant program records must be maintained at the College for a minimum of ten years after the due date of the final financial report. Records can be sent to the Records Retention department after five years. Decisions regarding how and how long to store electronic records are left to the discretion of the College's individual offices and departments. In the case of grants and awards, records are maintained in accordance with the Funding Agency's requirements.

References:

MDC Grants Quick Reference Guide, pages 15-16

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 1.6.1 C: How are records disposed of? When are they scheduled for destruction?

Comment: According the MDC Manual of Policy, Policy Number I-25, "Institutional records at Miami Dade College will be managed in accordance with requirements outlined in Chapter 119, Florida Statutes, Florida Public Records Law, and Section 257.36, Florida Statutes, Public Records and State Libraries" which includes language on the proper destruction and disposition of public records. In addition, the policy states "Prior to disposing of any record or official document, the College will establish retention and destruction schedules for the appropriate categories of documents which they accumulate (i.e., general correspondence, student records, personnel records, financial data, etc.). Retention and destruction schedules must be approved by the Division of Libraries and Information Services, Florida Department of State, prior to taking any action to

dispose of records on file. Records approved for destruction by this agency will be disposed of in accordance with Florida law.”

Records approved for destruction by the College are disposed of in accordance with Florida law. Specifically, records stored at the Records Retention Department are destroyed on site at the College Consolidated Warehouse by a licensed shredding company. College personnel (i.e., the Manager of Property Management and the warehouse specialist) witness the shredding.

Scheduling of records for destruction

Individual campuses initiate and monitor ongoing records management activities. District departments on the campus do the same for the records under their control. All areas of the College undertake periodic inventory of their records to maintain the volume of paper in current files at a reasonable level. As inventories of existing records are completed, retention schedules and requests for approval to destroy documents held the legally-required amount of time are forwarded to the College Property Management Department for submission, in writing, to the Division of Library and Information Services on the Records Disposition Compliance Statement Letter received annually. Destruction of outdated records occurs each fiscal year after approval is received. Otherwise, records are stored at the College Consolidated Warehouse for the number of years indicated on the schedule. Miami Dade College has implemented an organized process for records storage and destruction at the College Consolidated Warehouse as follows:

- Departments are provided with special boxes for records storage. Instructions on how to properly complete the boxes are posted on the College website.
- The number of years required to keep records is posted on the Florida Department of State website, Records Management, Services for Records Managers, About Records Management section.
- The General Schedule 5 (GS5) provides retention guidelines for colleges and universities. The General Schedule 1 (GS1) provides retention guidelines for state and local government. Both establish the minimum number of years that each record type must be retained.
- Each college department at its discretion can maintain records longer if there are pending matters for which the records will be needed at a later date.
- Retention requirements are based on the administrative, legal, fiscal, and historical importance of the record.
- The factors that impact the retention period are grants, litigation, public records requests, accreditation standards, and performance audits.

Destruction of Electronic Records

As per Chapter 1B-24, Florida Administrative Code, Public Records Scheduling And Disposition, appropriate destruction methods for electronic records containing information that is confidential or exempt from disclosure include physical destruction of storage media such as by shredding, crushing, or incineration; high-level overwriting that renders the data unrecoverable; or degaussing/demagnetizing.

Examples of GS5 record categories used by the college are included below. All items included under GS5 are listed on the State of Florida website under State of Florida General Records Schedule GS5 for Public Universities and Colleges.

| Type of Record | Item number | Retention Period | Provisions |
|---|-------------|--|---|
| Accreditation Records Final Self Study | Item #96 | 5 fiscal years | If applicable audits have been released. |
| Admission Records Registered Student | Item # 41 | 5 fiscal years after completing | If applicable audits have been released. |
| Class Rolls | Item #6 | 3 fiscal years | If applicable audits have been released. |
| Directives, Policies, Procedures, from President or Provost | Item #51 | 10 years | These records may have archival value. |
| Discipline records, Student major offense | Item #53 | Retain until posted to the permanent record | Posted to permanent record. |
| Enrollment Records | Item #7 | Permanent | Submitted to the Division of Florida Colleges. |
| Financial Obligation Students | Item #10 | 5 years or after clearance | Provided all applicable audits have been released. |
| Student Education Records-Permanent Academic File | Item #91 | Permanent | Permanent |
| Withdrawal Records | Item #35 | 5 years after transfer or withdrawal, cards to withdraw. | Provided all audits are completed. |

Examples of GS1 record categories used by the college are included below. All items included under GS1 are listed on the State of Florida website at http://dhis.dos.state.fl.us/barm/genschedules/GS1-SL-2013_Final.pdf.

| Type of Record | Item Number | Retention period | Provisions |
|---|-----------------|-------------------------------------|---|
| Bid Records, Capital Improvement successful bids | Item #70 | 10 fiscal years after awarded. | Provided all applicable audits have been released. |
| Budget records, Approved Annual Budget | Item #58 | Permanent | These records have archival value. |
| Cash Collection Records, Bursar (Receipt/Revenue Records: Detail) | Item #365 | 5 fiscal years | Provided all audits are completed. |
| Encumbrance Records | Item #20 | 3 fiscal years | Provided all audits are completed. |
| Fuel Use Reports (EQUIPMENT/VEHICLE MAINTENANCE RECORDS or EQUIPMENT/VEHICLE USA RECORDS) | Item #104, 224 | 1 calendar year or 1 fiscal year | Provided all audits are completed. |
| Incident Reports | Item #241 | 4 years | Retain until case closes. |
| Invoices (DISBURSEMENT RECORDS: DETAIL or RECEIPT/REVENUE RECORDS: DETAIL) | Items #340, 365 | 5 fiscal years | Until all audits are released. |

| | | | |
|---|--------------------------|---|---|
| Litigation Case Files | Item #27 | 5 years after case closes or appeals process expires. | Provided applicable audits have been released. |
| Equipment/Vehicle Maintenance Records | Item #104 | 1 year after disposition or survey of item. | Provided all audits are completed. |
| Personnel Records | Items # 19, 162, 66, 378 | 3 to 50 years after termination of employment | Required. |
| Vouchers Agency | Item #155 | 5 fiscal years | Provided applicable audits have been released |
| W4 Forms | Item #15 | 4 calendar years | After due date of tax. |
| Contracts and Grant Records (GRANT FILES: RECIPIENT) | Item # 348 | 5 years after completion of project | Others as required by funding agency |
| Budget Transfers (DISBURSEMENT RECORDS: DETAIL or RECEIPT/REVENUE RECORDS: DETAIL) | Items #340, #365 | 5 years | If applicable audits have been released |
| Plant Security Reports (INCIDENT REPORT) | Item #241 | 4 years | Provided all applicable audits have been released |
| Project Files: Real Property Leases (CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY) | Item #64 | 10 years after termination of contract, lease, or agreement | Provided all applicable audits have been released |

References:

Miami Dade College Manual of Policy, Policy I-25, Retention and Destruction of Records,
<https://www.mdc.edu/policy/Chapter1/01-I-25.pdf>

Chapter 1B-26.003, Florida Administrative Code, Records Management - Standards and Requirements - Electronic Recordkeeping
http://dlis.dos.state.fl.us/barm/rules/1B26_003FAC.cfm

Chapter 1B-24, Florida Administrative Code, Public Records Scheduling And Disposition
<http://dlis.dos.state.fl.us/barm/rules/1B24FAC.cfm>

Florida Department of State Website, Services for Records Managers - About Records Management
http://dlis.dos.state.fl.us/index_RecordsManagers.cfm

State of Florida General Records Schedule GS5 for Public Universities and Colleges
<http://dlis.dos.state.fl.us/barm/genschedules/g505.pdf>

State of Florida General Records Schedule GS1-SL for State and Local Government Agencies
http://dlis.dos.state.fl.us/barm/genschedules/GS1-SL-2013_Final.pdf

Records Memo to Administrators dated November 13, 2013, Storage of College Documents website

https://www.mdc.edu/document_storage/

Question 1.6.1 D: Who is responsible for retention, management, and disposition of records? Who has access to records related to the award?

Comment:

Who is responsible for retention, management, and disposition of records?

The following officials of the College are designated as custodians of student records (either for Directory Information or Limited Access Record):

1. Applicants - The Registrar of the campus the student will attend is the custodian of all academic and related records prior to actual enrollment of the student.
2. Academic - The Registrar of the campus the student is attending or last attended is the custodian of all permanent academic records.
3. Disciplinary - The Campus Student Dean is the custodian of all disciplinary records.
4. Financial - The College Comptroller is the custodian of all financial records. These include all records of fees assessed by and collected by the College for each student.
5. Financial Aid - The Campus Director of Financial Aid is the custodian of all records pertaining to applications for an award of financial aid to students.
6. Placement - The Campus Testing Office is the custodian of placement records.
7. Testing - The Campus Director of Testing is the custodian of all non-classroom test records.
8. Athletics - The College Director of Athletics is the custodian of records pertaining to athletic participation.

The College Property Management Department serves the College in assigning numbers to request forms, corresponding with the Libraries and Information Services, and maintaining a centralized file of records management activities for the College. Ruben Paz is the manager of Property Management, Receiving, and Consolidated Warehouse. Property Management includes the Receiving Department, Property Control, and the Consolidated Warehouse. The Consolidated Warehouse is an off-site storage facility used to maintain College records and surplus property. Mr. Paz is assisted by a warehouse specialist.

The warehouse specialist provides overall supervision to the warehouse part-time staff, including records storage and retrieval, and microcomputer sales for employees, receives and inventories all surveyed equipment from the campuses, and coordinates the preparation of all excess equipment for the tag sales and property audits, among other duties.

Who has access to records related to an award?

Project Directors: During the life of the grant, the project director is responsible for maintaining and accessing grant documents as described in Question 1.6.1B.

Staff, Resource Development: The Resource Development staff has access to paper copies of the pre-award records as well as some post-award records as described in Question 1.6.1B during the life of the grant and up to five years afterwards. Five years after from the date of grant expiration, paper copies of grant records are sent to Records Retention department. Electronic copies of grant records are kept and accessible indefinitely.

Assistant Controller, Restricted Accounts Management: Restricted Accounts Management maintains and has access to paper and electronic copies of grant financial records. Five years after from the date of grant expiration, paper copies of grant records are sent to Records Retention department. Electronic copies of grant records are kept and accessible indefinitely.

Manager or Warehouse Specialist, Property Management (including Record Retention): Five years after from the date of grant expiration, paper copies of grant records are sent to Records Retention department, at which point the records can only be retrieved by the Property Management Manager of the Warehouse Specialist.

References:

Miami Dade College Position Description - Property Warehouse Manager Job description
http://www.mdc.edu/hr/compensation/Full-time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Miami Dade College Position Description - Warehouse Specialist Job description
http://www.mdc.edu/hr/compensation/Full-time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Property Management Website/Directory
<http://www.mdc.edu/businessaffairs/departments.asp#PROPERTYMGMT>

Miami Dade College Manual of Procedures, Procedure Number 4085, Release of Student Information
<https://www.mdc.edu/procedures/Chapter4/4085.pdf>

1.7. The college should have systems in place to address other General Management issues.

1.7.1 Policies and procedures that support the award should be in place to address cyber security and IT issues.

Question 1.7.1 A: What IT activities support activities of the award?

Comment: IT activities for each grant award are based on the specific activities of each different grant project. The Information Technology department provides a number of College-wide technology services, including the operation of the central administrative application used at the College by all units, including grant-funded or grant-supported operations. Technology operations at each campus directly support the technology concerns of the users at their campus for services such as storage, printing, and other desktop-related services. College-wide service offerings

include the physical network, IP address management, endpoint security services, and a number of centrally-hosted and/or centrally managed services.

References: None

Question 1.7.1 B: Are IT policies and procedures documented?

Comment: The College has a number of documented IT policies and procedures. Chapter VII of the College Policy manual represents the totality of the College's IT policies and Chapter 7 of the College Procedures manual represents the totality of the procedures.

References:

Miami Dade College Manual of Policy, Chapter VII
<https://www.mdc.edu/policy/#chapter7>

Miami Dade College Manual of Procedure, Chapter 7
<https://www.mdc.edu/procedures/#7>

Question 1.7.1 C: Who is assigned to address IT issues within the college?

Comment: Technology issues at the College are handled by either a District IT or Campus IT employee. The first point of contact for any user is their campus helpdesk. For issues related directly to the College's central administrative application, the user should contact the District IT Helpdesk.

References:

MDC Information Technology Website
<http://www.mdc.edu/it>

Question 1.7.1 D: Is there a cyber-security plan for College data?

Comment: Pursuant to the requirements of the Financial Services Modernization Act of 1999 (also known as the Gramm-Leach-Bliley Act) (GLB), 15U.S.C. Section 6801, the College has created an Information Security Plan ("Plan") designed to safeguard information required to be protected under the GLB ("GLB Protected Information"). This includes non-public financial information in any form, about a student or other third party who has a relationship with the College that is handled by or on behalf of the College. The Plan shall: (a) designate the Information Security Coordinator; (b) set forth procedures to identify and assess the risks of exposure, and (c) outline administrative, technical and physical safeguards for GLB Protected Information. The Plan shall be set forth in detail in applicable College Procedure.

References:

Miami Dade College Manual of Policy, Policy Number VII-5, Miami Dade College Information Security Plan
<https://www.mdc.edu/policy/Chapter7/07-VII-05.pdf>

Question 1.7.1 E: Is there offsite backup storage of critical data? Is the backup regularly maintained?

Comment: In accordance with industry best practice, the College maintains backups, including offsite storage, of critical systems. Per College procedure, users are responsible for maintaining backups of any data that exists outside of services provided by District IT.

References:

Miami Dade College Manual of Procedure, Chapter 7
<https://www.mdc.edu/procedures/#7>

1.7.2. The college should have a system to assure the security of buildings, equipment, information systems, and personal safety?

Question 1.7.2 A: Does the college have an Information and College Security Officer to oversee the security classification system? What are their roles and responsibilities?

Comment: The College has a Chief Information Security Officer to oversee the information security program at the College. The College does not have a central office responsible for physical security. Physical security is a campus function and there is a Public Safety department at each campus that reports to the campus administration. The College delegates the information classification function to the data owners per College Policy; therefore, sensitivities and classifications are a function of the individual business units.

References:

Miami Dade College Manual of Policy, Policy Number VII-5, Miami Dade College Information Security Plan
<https://www.mdc.edu/policy/Chapter7/07-VII-05.pdf>

Chief Information Security Officer Job Description
http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0917-00E_Chief_Information_Security_Officer.pdf

Question 1.7.2 B: What safety policies and procedures are in place?

Comment: The College has a number of safety policies and procedures in place including:

- Policy Number V-30: Safety, Health & Sanitation
- Procedure Number 5100: Environmental Safety Task Force
- Procedure Number 5101: Notification of Safety, health, Casualty, Sanitation & Environmental Concerns

References:

Miami Dade College Manual of Policy, Policy Number V-30: Safety, Health & Sanitation

<https://www.mdc.edu/policy/Chapter5/05-V-30.pdf>

Miami Dade College Manual of Procedure, Procedure Number 5100:

Environmental Safety Task Force

<https://www.mdc.edu/procedures/Chapter5/5100.pdf>

Miami Dade College Manual of Procedure, Procedure Number 5101: Notification of Safety, health, Casualty, Sanitation & Environmental Concerns

<https://www.mdc.edu/procedures/Chapter5/5101.pdf>

Question 1.7.2 C: How does the college ensure that the staff members responsible for safety are appropriately trained?

Comment: As identified in the Job Descriptions of the Director of Risk Management and the Safety & Loss Prevention Manager, the Risk Management Department:

1. Coordinates regular Safety Committee meetings on all campuses to review causes of past accidents, preventative measures, inspection reports/unsafe conditions and employee safety training programs
2. Coordinates employee safety training with College Development and Training Department (CT&D) and coordinates specific training requests
3. MDC's College Training & Development Department (CT&D) provides numerous on-line and on-site workshops and training to prepare MDC employees to develop the skills needed for current jobs, assist them in effectively responding to job changes and prepare them for future job requirements.

References:

Miami Dade College Position Description - Director of Risk Management

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/012-00E_Director_Risk_Management.pdf

Miami Dade College Position Description - Safety & Loss Prevention Manager

http://www.mdc.edu/hr/copensation/Full-Time_Job_Descriptions/Validated/0145-00E_Safety_Loss_Prevention_Manager.pdf

Question 1.7.2 D: How often are safety procedures reviewed?

Comment: The College reviews safety procedures as follows:

- College Policies/Procedures are reviewed/revised every 2 years
- Safety Inspections are performed annually on all facilities (per State Requirements for Educational Facilities, Florida Building Code)

- Safety procedures are reviewed following the annual safety inspections
- Specific safety procedures related to newly constructed or remodeled/renovated facilities are reviewed and implemented following the completion of the related new construction or remodeling/renovation.

References:

Miami Dade College Position Description - Director of Risk Management
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0126-00E_Director_Risk_Management.pdf

Miami Dade College Position Description - Safety & Loss Prevention Manager
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0145-00E_Safety_Loss_Prevention_Manager.pdf

Question 1.7.2 E: Have there been any safety incidences at the College? If so, how were these handled? Was the funding agency notified?

Comment: A summary of incidents resulting in claims over the last three years is attached. When a safety incident occurs, the process followed is:

- (1) Accidents /Incidents are reported to Risk Management by Public Safety and forwarded to the Florida College System Risk Management Consortium, the entity responsible for claims adjustment and coordinating the College’s insured and self-insured programs.
- (2) Incidents are reviewed by Safety for corrective action.

References:

3-Year Claims Summary
<http://www.mdc.edu/grant-development/documents/MDC%203-Year%20Claims%20Summary.pdf>

Question 1.7.2 F: Is the emergency communication system tested periodically?

Comment: Yes, the emergency communication system is tested periodically.

- (1) MDC fire alarm systems are inspected and tested by Simplex. MDC Facilities Management supervises the maintenance of fire alarm, security alarm surveillance, and signaling systems ensuring that all systems comply with national and local codes, most vital for life safety support. In addition, they supervise annual testing and certification of the fire alarm systems.
- (2) Each campus is equipped with a siren and public address system. MDC uses campus sirens and public address capabilities to make emergency announcements and provide instructions to follow.

For campus siren or public address capabilities, the message(s) used and the decision to activate the system takes place immediately at the campus level by either the Campus Public Safety Department or the Campus Crisis Management Team.

(3) An evacuation drill is conducted at least once a year for all buildings that are occupied by students and/or employees. Emergency communications, response, and evacuation procedures are tested and evaluated during these drills.

(4) The objective of the overall MDC emergency communication system is to provide emergency notification involving immediate threats to health or safety of MDC students, faculty, staff and visitors of any significant emergency or dangerous situation triggered by an event that is currently occurring on or imminently threatening the campus.

(5) To aid in the awareness of students, faculty, staff and visitors, MDC combines all of its emergency notification systems into a single system concept called MDC ALERT. Regardless of which notification methods/technologies are utilized, to the recipient, all emergency notification and warning messages come from MDC ALERT. The MDC ALERT emergency notification system consists of the following delivery methods, listed in order of effectiveness (activation, delivery speed, audience reach, etc.).

Primary (immediate)

Sirens & Public Address

Bulk Email

Emergency Phone Trees

SMS Text Message

MDC Website & MDC Twitter Alert

Secondary (15 minutes and beyond)

Student & Employee Hotlines

Voicemail Message

Media Release / Press Conference

References:

MDC Mass Notification Report for July-September 2013

<http://www.mdc.edu/grant-development/documents/MDCMassNotificationReportJulySeptember2013.pdf>

MDC Alert Delivery Report for August 27, 2013

http://www.mdc.edu/grant-development/documents/MDCEOP-InternationalTravel_May2014.pdf

SECTION 2 – AWARD MANAGEMENT

2.1 A management structure should be in place to carry out the award management responsibilities for the college.

2.1.1 The college should have a clearly defined management structure that has direct responsibility for the management functions supporting the award.

Question 2.1.1 A: Which staff members are responsible for the college’s award administration?

Comment: The District Board of Trustees has final approval authority for all grant proposals. The College President has approval authority for award acceptance forms, Memoranda of Understanding, and contracts. The College Provost is the Authorized Organizational Representative (AOR) of the College, and as the designee of the College Presidents, approves these documents.

The Campus Presidents or district unit heads approve grant proposals and project implementation at their respective campuses. Deans, department chairpersons, school or other directors, and discipline conveners, serve as supervisors of project directors and as such they are involved in the hiring of project staff and personnel assignments. Project directors are responsible for the day-to-day implementation of grants.

The Assistant Controller of the Restricted Accounts Management (RAM) department is responsible for the accounting for all restricted funds which include contracts and grants. The Grant Compliance Officer monitors all active grant awards at the College and educates project directors on their responsibilities under award agreements.

References:

MDC Organizational Chart

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Award Administration Organization Chart

<http://www.mdc.edu/grant-development/documents/Award%20Admin%20Org%20Chart.docx>

Miami Dade College Position Description, Grant Compliance Officer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0476_Grant_Compliance_Officer.pdf

Assistant Controller, Restricted Accounts Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Question 2.1.1 B: What internal review assessment does the college perform to ensure that the leadership and management team are performing well?

Comment: All project directors, supervisors, Campus Presidents, Provosts, and the College President undergo a yearly performance review, as required by Procedure Number 2352, to

facilitate accurate appraisal of the employee, enhance job performance, and improve professional development.

References:

Miami Dade College Manual of Procedure, Procedure Number 2352, Performance Review of Full-Time Non-Instructional Employees

<https://www.mdc.edu/procedures/Chapter2/2352.pdf>

Annual Update Form

<http://www.mdc.edu/grant-development/documents/Annual%20Update%20Form.docx>

Performance Evaluation Form

<https://www.mdc.edu/hr/OnlineForms/PerformanceReviewPEC.pdf>

Sample Annual Best Practices Agenda

<http://www.mdc.edu/grant-development/documents/Annual%20Best%20Practices%20Agenda%20YR2K.docx>

Question 2.1.1C: Does the college's award management staff have the authority to commit the organization or is that authority vested in central administration?

Comment: The authority to commit the College is vested in central administration. All contracts and grants must be approved by the Board of Trustees. Signatory authority is vested in the College President and his assignees. For contracts and grants, the College President has given the College Provost of Operations the sole authority to sign all grant-related documents as the College's Authorized Organizational Representative. Proof of signatory authority is housed by Resource Development in the form of a letter signed by the College President.

References:

MDC Manual of Policy, Policy Number I-4B, Signature Authority

<https://www.mdc.edu/policy/Chapter1/01-I-04B.pdf>

AOR Letter from Dr. Padron

<http://www.mdc.edu/grant-development/documents/AOR%20Letter%20from%20Dr.%20Padron%20Jan%202014.doc>

Question 2.1.1D: Does the organizational chart reflect the key positions?

Comment: The Award Administration Organizational Chart of the College reflects all key positions regarding award management. The MDC Organizational chart shows the relationship of grant personnel to the entire organization.

References:

Award Administration Organization Chart

<http://www.mdc.edu/grant-development/documents/Award%20Admin%20Org%20Chart.docx>

MDC Org charts <https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Question 2.1.1E: How are lines of authority and responsibility delineated?

Comment: Lines of authority and responsibility are delineated using MDC's Procedure 1010, through which the Board of Trustees has given the College President the authority to create organizational patterns to effectively implement College policies and manage the administrative functions of the institution. These lines of authority can be found in the College's Organizational Charts and Job Descriptions.

The College also has an Approval Path Request Form. This form identifies appropriate personnel with the authority to prepare or approve all award transactions in the College's financial system. These actions include creating a department requisition or disbursement, and designating the budget manager/approver or payroll approver and the restricted approvers, based on the dollar limits of the transactions (i.e., \$5,000 - \$14,999 and over \$15,000). Refer to the form for more details on the different user types, functions of these, any restrictions, and pay grade.

References:

MDC Manual of Procedure, Procedure Number 1010, Administrative Organization
<https://www.mdc.edu/procedures/Chapter1/1010.pdf>

MDCConnect Finance an Payroll System, Approval Path Request Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Approval%20%20Request%20Form%20040912.pdf>

Question 2.1.1F: Are there any aspects of the management structure that might lead to a conflict of interest? If so, what are they?

Comment: There are no aspects of the management structure that might lead to a conflict of interest because all College employees are governed by the provisions of the Code of Ethics of the State of Florida, Chapter 112, Florida Statutes, which prohibits certain actions or conduct and certain employment and business relationships.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics
<https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Florida Statutes, Chapter 112, Part III, Code of Ethics for Public Officers and Employees
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/0112PARTIIIContentsIndex.html

2.1.2 The roles and duties of staff members responsible for the management of grants and contracts should be clearly assigned and defined. The College should have a clearly defined process for conflicts of interest (COI) with regards to grants and contracts.

Question 2.1.2 A: What are the different roles and responsibilities of staff members assigned to award management?

Comment: The project director is responsible for the overall success of the award and has the primary responsibility for technical compliance, completion of programmatic work, and fiscal stewardship of grant funds.

The project director's supervisor is the secondary approver of all expenses and directly supervises the project director's work. Supervisors may include Deans, Department Chairpersons, School or other Directors, and Discipline Conveners.

Campus Administrators oversee all contracts and grants at their campuses. They review and approve all programmatic reports before they are sent to the Grant Compliance Officer and the funder.

The Assistant Controller for the Restricted Accounts Management department sets up all contract and grant accounts (Chartstrings), sends invoices to the funding agencies, initiates the requests to draw-downs Federal funds from the Cash Management Department, assists with audits, approves cost transfers and journal entries, reviews and approves all financial information provided to funding agencies, and is responsible for turning in the FFRs.

The Grant Compliance Officer keeps track of all contracts and grants awarded to the College, sends out report reminder emails to the project directors, holds Kick-Off Meetings when all new contracts or grants are awarded, offers training to all MDC employees on regulations, grant management, and various other grant related issues.

References:

Job descriptions for Project Directors, Campus or District Administration, Grant Compliance Officer, Assistant Controller of Restricted Accounts Management, and College Provost

[http://www.mdc.edu/hr/compensation/Full-](http://www.mdc.edu/hr/compensation/Full-Time%20Job%20Descriptions/default.asp)

[Time Job Descriptions/default.asp](http://www.mdc.edu/hr/compensation/Full-Time%20Job%20Descriptions/default.asp)

Question 2.1.2 B: Do individuals responsible for award management have the appropriate level of authority required to accomplish their duties?

Comment: Individuals responsible for award management have clear levels of authority as provided by the approval path request form and the MDC organizational charts. Those levels of authority allow them to successfully accomplish their duties.

References:

MDCConnect Finance and Payroll System, Approval Path Request Form

<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Approval%20Request%20Form%20040912.pdf>

MDC Organizational Charts

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Question 2.1.2 C: Does the college obtain confirmation that the project director accepts financial and administrative responsibility for the project?

Comment: Each project director signs the Project Director Commitment Form, at the Kick-Off Meeting hosted by the Grant Compliance Officer. This form certifies that the project director understands and accepts their financial and administrative responsibilities for the grant or agreement. Completed forms are kept in the official grant file in Resource Development.

If a project is started without a kick off meeting, the form is sent to the project director via email, with a required turn-around time of 10 days.

References:

Project Director Commitment Form

<http://www.mdc.edu/grant-development/documents/Project%20Director%20Commitment%20Form.docx>

Question 2.1.2 D: Are the duties of each key position clearly defined?

Comment: Yes, each key position has a specific job description that is approved by the Human Resources department and signed by each employee. An example of a job description for a grant project director is included under References below.

References:

Example of a Job Description: Director, STEM Connections Grant

http://www.mdc.edu/hr/compensation/Full-time_Job_Descriptions/Validated/0135_Director_STEM_Connections_Grant.pdf

Question 2.1.2 E: How are staff members made aware of their specific duties and responsibilities?

Comment: At the time of employment and each time there is a transfer to a different position, all Miami Dade College employees are provided with a specific job description which they sign to signify their understanding of, and agreement to, the requirements of the job. The signed document becomes part of the employees personnel file. In addition, all employees undergo an annual performance review, during which expectations and results are analyzed to inform improvement efforts.

References:

Miami Dade College Full-time Job Descriptions

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/default.asp

Miami Dade College Performance Review Guidelines

<http://www.mdc.edu/hr/Guidelines/PerformanceReview/>

Question 2.1.2 F: How is the award management staff made aware of funding agency expectations and changes to the award?

Comment: In order to ensure that funding agency expectations are clear to award management staff, the Grant Compliance Officer schedules a Kick-Off Meeting with the project director. During the meeting, the award specifications, conditions, and expectations are discussed as are the applicable regulations and MDC policies and procedures. Deliverables and milestones are recorded. The project director is then responsible for informing their staff of all funding agency expectations.

The Assistant Controller of the Restricted Accounts Management department reviews all contracts and grant award documents to identify funding agency expectations. She issues award memorandums to the project directors that include all of the pertinent financial and reporting information.

The Grant Compliance Officer communicates with project director, his/her supervisor, Campus or District Administration, and the Assistant Controller for Restricted Accounts Management explaining any changes made by the funding agency. A meeting may also be scheduled to provide a detailed review of the changes.

To further support the award management staff, the Resource Development department and the Grant Compliance Officer offer professional development for all Miami Dade College employees, especially award management staff that covers topics such as regulations, the MDC Grant Award Guide, Time and Effort Reporting, and Cost Sharing and other timely issues as they arise. These programs may also include guest speakers from funding agencies as well as outside consultants.

References:

Schedule of trainings from College Training and Development

<https://wape.mdc.edu/CTDRegistration/course.aspx>

Sample Grant Kick-Off Meeting Agenda

<http://www.mdc.edu/grant-development/documents/Grant%20Kick-off%20Agenda.docx>

MDC Grants Quick Reference Guide, Page 6

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Sample memoranda from the Restricted Accounts Management department

<http://www.mdc.edu/grant-development/documents/Sample%20Award%20Memorandum%20for%20Financial%20Account.pdf>

A sample email of funder requested changes is available upon request.

Question 2.1.2 G: How does the college ensure that project directors and award management staff and employees receive and understand Conflict of Interest information and reporting requirements?

Comment: As with all employees at Miami Dade College, an individual employed as a project director or principal investigator on a grant or contract, must comply with *MDC Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics* as well as the applicable provisions of the State of Florida Code of Ethics for Public Employees. While project directors are not prohibited from engaging in outside employment, consulting, and other similar activities, such activities and financial interests are of concern if they result in conflicts with their duties and responsibilities to the College or the grant. Thus, the College has a Conflict of Interest process specific to grants. This process applies to project directors, principal investigators, program coordinators and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of sponsored programs (grants and contracts). This includes key personnel, collaborators, or consultants who are responsible for the design, conduct, or reporting of sponsored programs.

The process is described in detail in Part I of the MDC Grant Award Guide; the MDC Grants Quick Reference Guide. This guide states that Potential Conflicts of Interest and Conflicts of Commitment (COI), real or perceived, must be reported in accordance with the following guidelines:

- Employees who are planning to apply for a grant or contract must disclose any significant financial interest, and those of the employee's spouse and dependent children, no later than the time of application to the sponsor.
- Once a grant or contract has been awarded, project directors certify whether they have a significant financial interest at the time of hiring, assignment to the position, and annually thereafter for the duration of the grant or contract.
- If a change occurs at any time during the annual COI reporting period, such change must be reported within 30 days of discovering, acquiring, or committing to a new financial interest or commitment.

The MDC Grants Quick Reference Guide is available to all employees on the Resource Development website. In addition, copies of the Grants Quick Reference Guide are distributed to all project directors.

References:

MDC Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics
<https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

MDC Grants Quick Reference Guide, pages 21-26
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 2.1.2 H: How are the expectations of funding agencies conveyed to administrative staff members outside the centralized business office?

Comment: At the start of each new grant, the Grant Compliance Officer schedules a Kick-Off Meeting with the project director and any additional staff he or she would like to include. This meeting is intended to provide the project director with the essential information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have.

To further support the award management staff, the Resource Development department and the Grant Compliance Officer offer professional development for all Miami Dade College employees, especially award management staff that covers topics such as regulations, the MDC Grants Quick Reference Guide, Time and Effort Reporting, and Cost Sharing. These programs may also include guest speakers from funding agencies as well as outside consultants.

References:

Sample Grant Kick-Off Meeting Agenda

<http://www.mdc.edu/grant-development/documents/Grant%20Kick-off%20Agenda.docx>

MDC Grants Quick Reference Guide, page 6

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Schedule of trainings from College Training and Development

<https://wape.mdc.edu/CTDRegistration/course.aspx>

Question 2.1.2 I: What training sessions on compliance with Federal programs are conducted for the staff?

Comment: The Resource Development department and the Grant Compliance Officer offer professional development for all Miami Dade College employees, including award management staff, in areas such as regulations, the MDC Grants Quick Reference Guide, the MDC Grant Award Guide, Time and Effort Reporting and Cost Sharing. The department hosts events that include guest speakers from funding agencies and outside consultants. Staff is also invited to grant Kick-Off Meetings and the Annual Best Practices Workshops. The MDC Grant Award Guide is also made available to all staff via the Resource Development Website.

References:

Schedule of trainings from College Training and Development

<https://wape.mdc.edu/CTDRegistration/course.aspx>

2.2. The college should have a system in place to ensure compliance with the terms and conditions of the award.

2.2.1 The college should have established procedures to monitor compliance with the Federal regulations and the terms and conditions of the award.

Question 2.2.1 A: What mechanisms does the College have in place to monitor funding agency websites, publications, and policy issuances to keep current?

Comment: The Grant Associate reads the Federal Register on a daily basis and informs the Grant Compliance Officer of any changes to regulations or policy. The Grant Compliance Officer monitors funding agency websites on a quarterly basis and, as a member of the National Grants Management Association, reads their semi-annual journal. The Grant Compliance Officer is also a member of several listservs, including the Council for Resource Development, an affiliate organization of the American Association of Community Colleges that serves over 1,750 resource development professionals at over 750 community colleges; and the Council for Opportunity in Education, which assists over 1,000 colleges, universities, and agencies that host Federal TRIO programs through advocacy efforts and sharing of relevant policy research. In addition, the Grant Compliance Officer attends trainings held by many federal funders, such as the USDE. The Grant Compliance Officer also requests that project directors forward any emails from funding agencies regarding trainings, policy changes, or updates.

References: A sample listserv email is available upon request from the Grant Compliance Officer.

Question 2.2.1 B: Does the college have a channel of communication with the funding agency's Grants Office and Program Officer?

Comment: Each project director is made aware of who their Program Officer is and is expected to introduce themselves and develop a personal relationship. In addition, the Grant Compliance Officer introduces herself to as many funding agencies and program officers as possible to facilitate opening the lines of communication.

References:

Sample introductory email to a funder from the Grant Compliance Officer

<http://www.mdc.edu/grant-development/documents/Sample%20Introductory%20Email%20to%20Funder.pdf>

Sample Grant Cheat Sheet

<http://www.mdc.edu/grant-development/documents/Sample%20Grant%20Cheat%20Sheet.docx>

Question 2.2.1 C: How do the processes for the management of awards differ among funding agencies?

Comment: All internal processes for the management of grants and contracts are the same. Invoicing, reporting forms, and frequency of reports may differ based on the funding agency.

References:

MDC Grants Quick Reference Guide

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 2.2.1 D: Are there any terms or conditions that present a challenge for the college to be in full compliance?

Comment: At this moment, there are no terms or conditions that present a challenge for the College to be in full compliance. If terms and conditions pose a compliance concern, awards are not accepted or the College attempts to negotiate changes in the terms to assure compliance.

References: None

Question 2.2.1 E: What is the process for distributing the information on award compliance issues within the college?

Comment: If a compliance issue arises, the College leadership closest to the issue begins the process of corrections. During this process, the Grant Compliance Officer and Restricted Accounts Management are often called upon to offer advice. Occasionally, additional levels of authority are called upon for input. Once it is corrected, the information is distributed to the project directors, Campus or District Administration, and other personnel that may be involved in grants to prevent similar issues from arising again. This information is also used to provide examples during the trainings offered by Resource Development and the Grant Compliance Officer.

References: None

Question 2.2.1 F: Does the award management team hold scheduled meetings with the college staff to discuss award management issues and to provide updates on Federal policy and requirements?

Comment: Yes, the Grant Compliance Officer, in collaboration with the Restricted Accounts Management department, Human Resources, and Purchasing, holds annual Best Practices Workshops during which updates on State, Federal, and local regulations along with College policies are explained.

References:

Sample Annual Best Practices Agenda

<http://www.mdc.edu/grant-development/documents/Annual%20Best%20Practices%20Agenda%20YR2K.docx>

2.2.2 The college should have procedures to implement the required Prior Written Approval submission and the Federal Expanded Authorities as provided in 2 CFR 200.308 and 2 CFR 200.407, including but not limited to:

- **Pre-award costs less than 90 days**

- **Revision of Budget and Program Plans**
- **Program Income**
- **One time No-cost extensions for up to 12 months**
- **Carry forward of unobligated balances to subsequent periods of performance**
- **Selected items of cost**

Question 2.2.2A: What situations require prior approval from the funding agency?

Comment: In accordance with 2 CFR 200.407, for non-construction federal awards, the following instances require that project directors, with the proper internal approvals, submit a written request for prior approval from the funding agency (this list is not all inclusive).

1. §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts;
2. §200.306 Cost sharing or matching;
3. §200.307 Program income;
4. §200.308 Revision of budget and program plans, including:
 - a. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval),
 - b. Change in a key person specified in the application or the award,
 - c. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator,
 - d. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with...48 CFR Part 31, “Contract Cost Principles and Procedures,” as applicable.
 - e. The transfer of funds budgeted for participant support costs as defined in §200.75 Participant support costs to other categories of expense,
 - f. Unless described in the application and funded in the approved Federal awards, the subawarding, transferring or contracting out of any work under a Federal award, and
 - g. Changes in the amount of approved cost-sharing or matching provided by the non-Federal entity.
5. §200.332 Fixed amount subawards;
6. §200.413 Direct costs, (provision related to salaries for administrative and clerical staff);

The following selected items of cost also require prior written approval:

1. §200.430 Compensation—personal services, paragraph (h);
2. §200.431 Compensation—fringe benefits;
3. §200.438 Entertainment costs;
4. §200.439 Equipment and other capital expenditures;
5. §200.440 Exchange rates;
6. §200.441 Fines, penalties, damages and other settlements;
7. §200.442 Fund raising and investment management costs;
8. §200.445 Goods or services for personal use;
9. §200.447 Insurance and indemnification;
10. §200.454 Memberships, subscriptions, and professional activity costs, paragraph (c);
11. §200.455 Organization costs;

12. §200.456 Participant support costs;
13. §200.458 Pre-award costs;
14. §200.462 Rearrangement and reconversion costs;
15. §200.467 Selling and marketing costs; and
16. §200.474 Travel costs.

This list is based on federal regulation and may not be applicable to all non-federal grant contracts. Since each non-federal funding agency is different, project directors rely on their specific funder for guidance. Project directors contact the Assistant Controller for RAM or the Grant Compliance officer for assistance with all prior approval requests.

For construction Federal awards, the project director must request prior written approval from the Federal awarding agency for budget revisions whenever:

1. The revision results from changes in the scope or the objective of the project or program;
2. The need arises for additional Federal funds to complete the project, or
3. A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with Section 200.407.

References:

2 CFR PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

http://www.ecfr.gov/cgi-bin/text-idx?SID=4dd8e23e479fa4cbe0fbc8b318cb94a9&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Question 2.2.2 B: Who is responsible for coordinating the prior approval submissions? Do they have the delegated authority to submit these requests on behalf of the college?

Comment: The project director, with the approval of his/her direct supervisor and Campus or District Administration, is responsible for coordinating prior approval submissions with the Assistant Controller for Restricted Accounts Management and the Grant Compliance Officer. They do not have the delegated authority to submit these requests on behalf of the College unless the prior approval submission has been reviewed and approved by the appropriate Campus or District Administration as well as the Grant Compliance Officer or the Assistant Controller for Restricted Accounts Management. Campus or District Administration may include Campus Presidents, Directors of Campus Administration, or department heads.

References:

MDC Grants Quick Reference Guide, pages 10-11

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 2.2.2 C: Does the college maintain adequate documentation for selection and approval, if necessary, of a subrecipient if not named in the original proposal?

Comment: Miami Dade College does not participate in projects where subrecipients are not mentioned in the original proposal. Should a subrecipient need to be replaced, the College maintains documentation that demonstrates that the replacement meets the criteria stipulated in the grant documents. Agency prior approval is requested for this type of change.

References: None

Question 2.2.2 D: Have there been any instances where a funding agency has denied a prior approval request? If so, what were the circumstances?

Comment: To date, there have been no instances where a funding agency has denied a prior approval request.

References: None

2.2.3 The college should have a system in place to ensure adequate delivery of required reports and other deliverables.

Question 2.2.3 A: How does the college keep track of report deadlines to ensure that all reports are submitted in a timely manner?

Comment: Project directors are responsible for keeping track of report deadlines to ensure that all reports are submitted in a timely manner. The Grant Compliance Officer reviews the reporting dates with the project director at the Kick-Off Meeting. The Assistant Controller sends the project director an Award Memorandum that lists the financial reporting dates as well.

The Grant Compliance Officer maintains a Report Timeline with a list of all the programmatic reports and their due dates for all active grants awarded prior to Fiscal Year 2014-2015. A report date reminder is sent to the project director 28 days before any report is due. For grants awarded after June 1, 2014, information on the type and due date of all programmatic reports is inputted into the Grant Navigator database. The database program sends the project director a report date reminder email 28 days before the report is due.

Project directors are asked to provide the Grant Compliance Officer with a copy of all reports submitted to the funder along with the date of submission. The Restricted Accounts Management department is responsible for all financial reports. This department keeps its own timeline of due dates as well.

References:

Sample Report Timeline

<http://www.mdc.edu/grant-development/documents/Report%20Timeline%202013-2014.xlsx>

Screen Shot of the Grant Navigator Database Task List for a Sample Grant

<http://www.mdc.edu/grant-development/documents/AFI%20GrantNavigator%20Sample%20Task%20List.pdf>

Sample Award Memoranda from the Restricted Accounts Management department

<http://www.mdc.edu/grant-development/documents/Sample%20Award%20Memorandum%20for%20Financial%20Account.pdf>

Question 2.2.3 B: How does the college maintain an inventory of reports submitted to the funding agency?

Comment: Copies of all programmatic reports submitted to the funding agency are requested from the project directors by the Grant Compliance Officer for inclusion in the grant records. In addition, information on submission is tracked in the Report Timeline and the Grant Navigator database. The Restricted Accounts Management department keeps its own internal spreadsheet and progress log for financial reports, as well as copies of all financial reports submitted.

References:

Screen Shot of the Grant Navigator Database Task List for a Sample Grant

<http://www.mdc.edu/grant-development/documents/AFI%20GrantNavigator%20Sample%20Task%20List.pdf>

Sample Award Memoranda from the Restricted Accounts Management department

<http://www.mdc.edu/grant-development/documents/Sample%20Award%20Memorandum%20for%20Financial%20Account.pdf>

Question 2.2.3 C: How does the college verify that the funding agency received the reports?

Comment: The Grant Compliance Officer requests submission confirmation from the project director on all programmatic reports. Those sent via email request a read receipt or confirmation from the funding agency. Hard copies are sent via FedEx to ensure delivery confirmation. The Restricted Accounts Management department submits most of their financial reports online via funder reporting systems.

References: Copies of submission confirmation emails are available upon request.

Question 2.2.3 D: How does the college monitor programmatic report preparation and submission to assure compliance with Federal requirements and ensure that performance expectations are being met (2 CFR 200.328)? What are the college's review and approval procedures for reports prior to submission to the funding agency?

Comment: All programmatic reports must be reviewed and approved by the project director's direct supervisor and the unit head prior to submission. Program reports are provided to the Office Institutional Effectiveness for review. Reports that require the signature of the Authorized Organizational Representative are reviewed by the Grant Compliance Officer prior to submission. Additional reports may be reviewed by the GCO post-submission to ensure the fidelity of the implementation of the program and allow for agile modifications in the implementation plan. In addition, all financial reports must be composed by or approved by the Restricted Accounts Management department prior to submission. Upon completion of the review process, the project

director submits the programmatic report to the agency with a copy to the Grant Compliance Officer. Throughout the report preparation process, the Grant Compliance Officer is available to the project director to provide guidance and assistance.

In accordance with 2 CFR Part 200.328, the College will notify the funding agency if problems, delays, or adverse conditions occur that will materially impair the ability to meet the objectives of the award; or if favorable developments occur which enable meeting time schedules and objectives sooner or at less cost than anticipated.

References: None

2.3. The college should have policies and procedures for subawards.

2.3.1 Systems should be in place for adequate post-award monitoring of subawards.

Question 2.3.1 A: How does the College make subawards and ensure the proper conditions are passed through to the subrecipient?

Comment: The College issues formal subaward agreements to all subrecipients. Project directors are responsible for working with the Office of Legal Affairs to create subaward agreements that contain all the necessary language as required by 2 CFR Part 200.331 and the prime award.

The grant writing team leader or another qualified party, designated as the interim project director, is responsible for conducting a pre-award risk assessment of grant partners using forms derived from the National Science Foundation's Prospective New Awardee Guide. These forms are completed during the proposal development phase, if possible, or immediately upon identification of a partner. The form is forwarded to the RAM and to the GCO who ensures that the assessment becomes a permanent part of the grant file. The risk assessment evaluates the ability of the subrecipient to comply with federal statutes, regulations, and the terms and conditions of the subaward. Factors that may be considered include:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits;
3. Whether the subrecipient has new personnel or new, or substantially changed systems; and
4. The extent and results of federal awarding agency monitoring.

Reference:

2 CFR Part 200.331

http://www.ecfr.gov/cgi-bin/text-idx?SID=737af7c025d6ffff24f7f8c7bb4504a6&node=se2.1.200_1331&rgn=div8

Question 2.3.1 B: How does the college monitor subaward report requirements and ensure that deliverables are received on schedule and on budget? If the required reports (monthly status, annual progress, final technical) are not received in a timely manner, what actions does the College take to resolve the delinquency with the subrecipient?

Comment: Project directors are responsible for monitoring their subrecipients. Subrecipients are invited to attend the Kick-Off Meeting with the project director and the Grant Compliance Officer. There, subrecipients are informed of all applicable federal laws and regulations and all appropriate flow-down provisions from the prime agreement.

Project directors provide the subrecipients with training and technical assistance on program-related matters and review all of the subrecipient's program activities to ensure that deliverables and reporting requirements are met in a timely manner. Project directors do this on a regular basis by meeting with their subrecipient. Project directors must perform on-site reviews of the subrecipient's program operations. The frequency is determined by the nature of the project; however the meetings must occur no less than annually.

Invoices must be submitted on a monthly basis as well. Annual report data is requested from the subrecipient in order to complete the College's Annual Performance Report and Annual Financial Report.

If there is a delinquency with the subrecipient, the project director notifies their supervisor, campus administrator, Grant Compliance Officer, and Assistant Controller for Restricted Accounts Management of the issue. The subrecipient is asked to comply and if there is still non-compliance, a hold is put on the payment of their invoices.

In addition, subrecipients are responsible for disclosing significant financial interests that are directly related to the work being performed for MDC. These Conflict of Interest disclosures are collected by the project director and monitored for changes.

Reference:

2 CFR Part 200.331

http://www.ecfr.gov/cgi-bin/text-idx?SID=737af7c025d6ffff24f7f8c7bb4504a6&node=se2.1.200_1331&rgn=div8

Question 2.3.1 C: How does the college monitor financial and program performance of subrecipients?

Comment: Financial and program performance of a subrecipient is monitored by the grant's project director. The project director monitors both financial and program performance of the subrecipient by meeting with them on a regular basis for an update and reviewing their financial and programmatic reports. The Restricted Accounts Management department performs an expense to budget comparison for cost-reimbursement subagreements. The subrecipient's invoices must show both current period and cumulative expenses-to budget. Project directors are also responsible for following up and ensuring that the subrecipient has corrected all deficiencies that may be identified through audits, on-site-reviews with the project director, and other means. The Grant Compliance Officer provides additional assistance as requested.

References: None

Question 2.3.1 D: Does the college require audits or financial reviews of subrecipients? When are these required? How are questioned costs and issues of noncompliance addressed?

Comment: Subrecipients are subject to the same terms and requirements as the College for contracts and grant awards. Subrecipients that meet the single audit threshold must comply with the requirements of the Subpart F – Audit Requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Project directors are responsible for working with the RAM department to download the subrecipient’s single audit package from the Federal Audit Clearinghouse and review those records.

Subrecipients that do not meet the single audit threshold require additional monitoring by project directors to ensure compliance. The College may request audited financial statements and/or completion of a financial controls questionnaire from the subrecipient. Audits of subrecipients may be performed on a discretionary basis in order to resolve questionable costs or other noncompliance issues.

Subrecipients provide clarification of invoiced charges that appear unusual, excessive, or otherwise questionable. If the subaward terms permit, project directors may request detailed justification to verify the allowability of the cost. Examples of detailed justifications include: Payroll records, copies of paid invoices showing item cost, descriptions of services rendered by consultants including hourly rates and time reports, details of incurred travel charges stating the purpose of the travel, and records identifying any unallowable costs.

References:

2 CFR Part §200.501

http://www.ecfr.gov/cgi-bin/text-idx?SID=737af7c025d6ffff24f7f8c7bb4504a6&node=se2.1.200_1501&rgn=div8

Question 2.3.1 E: When subrecipients are required to have a Single audit or elect to have a Program-specific audit, how does the College follow up on the findings?

Comment: The College reviews subrecipient audit reports via the Federal Audit Clearinghouse to verify that the subrecipient has completed the required audit and to assess the audit findings, if any. In the case of audit findings, the Assistant Controller for Restricted Accounts Management, along with campus or district administration, are responsible for requesting and reviewing a corrective action plan from the subrecipient and for issuing the College’s management decision.

References:

The Federal Audit Clearinghouse

<https://harvester.census.gov/facweb/Default.aspx>

Question 2.3.1 F: Have any subawards been suspended or terminated? What were the circumstances and was the college able to recover damages?

Comment: To date, there have been no instances where a subaward has been suspended or terminated.

References: Information regarding subrecipients is available upon request.

SECTION 3 – BUDGET AND PLANNING

3.1. A management structure should be in place to carry out the budget planning functions for the college.

3.1.1 The college should have a clearly defined management structure that has direct responsibility for the budget planning functions supporting the college.

Question 3.1.1 A: Which staff members are in place to execute the budget planning process for the college?

Comment: The budgeting process involves key managers at the College including, but not limited to, the College President, College Provost, Senior Vice Provost for Business Affairs/Chief Financial Officer, Associate Vice Provost/Business Services, Budget Director, Group Director Financial Planning & Analysis, Institutional Research Team, Campus Presidents, Campus Administrative Directors, Campus Deans, Vice Provosts for all District areas, and other key employees. MDC Board of Trustees reviews and gives final approval.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Miami Dade College Organizational Charts

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Question 3.1.1 B: Does the organizational chart reflect the key positions?

Comment: Yes, the College's organizational charts reflect key positions college-wide, by administration, by individual campus, and by School and/or Department

References:

Miami Dade College Organizational Charts

<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Miami Dade College Manual of Policy, Policy Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval

<https://www.mdc.edu/policy/Chapter1/01-I-01.pdf>

Question 3.1.1 C: How are lines of authority and responsibility delineated?

Comment: The College President will develop policies for approval by the District Board of Trustees to enable the Board to exercise its powers. Upon approval of the policies, the College President, as the Chief Executive Officer, will develop and approve procedures to implement the

policies and the general powers outlined in applicable statutes, in accordance with Florida Statutes and State Board of Education regulation.

References:

Miami Dade College Organizational Charts
<https://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Miami Dade College Manual of Policy, Policy Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval
<https://www.mdc.edu/policy/Chapter1/01-I-01.pdf>

Question 3.1.1 D: How many staff members are involved in the budget and planning process for the college?

Comment: All key managers at the College including, but not limited to, the College President, College Provost, Senior Vice Provost for Business Affairs/Chief Financial Officer, Associate Vice Provost of Accounting Services/Controller, Budget Director, Group Director Financial Planning & Analysis, Institutional Research Team, Campus Presidents, Campus Deans, Vice Provosts for all district areas, and other key employees. The MDC Board of Trustees reviews and provides final approval for the budget.

References:

Financial Plan Preparation Memo
http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Miami Dade College Manual of Procedure, Procedure Number 3600, Budget Preparation and Enrollment Projections
<http://www.mdc.edu/procedures/Chapter3/3600.pdf>

Question 3.1.1 E: How are the annual budgets proposed by a particular department or area assessed for reasonableness?

Comment: Based on prior year expenses with some analysis variance, budget proposals are reviewed by the appropriate administrators and approved by the MDC Board of Trustees.

References:

Financial Plan Preparation Memo
http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Miami Dade College Manual of Procedure, Procedure Number 3600, Budget Preparation and Enrollment Projections
<http://www.mdc.edu/procedures/Chapter3/3600.pdf>

3.1.2 The roles and duties of staff members responsible for budget planning for contracts and awards should be clearly assigned and defined.

Question 3.1.2 A: What are the different roles and duties assigned to the staff members responsible for the budget and planning process? Are they clearly defined?

Comment: Roles and duties are clearly assigned to staff members for the budget and planning process during the proposal development start-up meeting. The Team Leader is typically assigned the duty of developing a draft budget for the project. The grant writer reviews the budget for accuracy and to ensure that budget items are allowable, reasonable, and allocable and that the budget has been developed in accordance with criteria established by the funder. Final approval of the proposal budget is made at the time of routing the proposal for review and approvals to the Site Contact (Team Leader), Director of Resource Development, Campus President at the implementing campus, Authorized Organizational Representative (AOR) or Miami Dade College Foundation Executive Director, and Miami Dade College Board of Trustees.

References:

Grant Development Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20Development%20process%20Flowchart.docx>

Grant Review Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20review%20process%20Flowchart.docx>

Sample Proposal Development Timeline Showing Assigned Responsibilities

<http://www.mdc.edu/grant-development/documents/ProposalDevelopmentTimeline.doc>

Question 3.1.2 B: Who has the responsibility for managing this budget and planning process?

Comment: The budget planning process is managed by the assigned grant writer. The assigned grant writer provides guidance to the assigned team member on a proposal development project (typically the Team Leader) regarding funder criteria specific to the budget, allowable expenses, and ensuring that expenses are reasonable and allocable. The assigned grant writer for the project also ensures accuracy of the budget for the project period, year, or other assigned time frame, as applicable.

References:

Grant Development Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20Development%20process%20Flowchart.docx>

Grant Review Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20review%20process%20Flowchart.docx>

Question 3.1.2 C: Do individuals responsible for the budget and planning process have the appropriate level of authority required to accomplish their duties?

Comment: Yes, individuals responsible for the budget and planning process have the appropriate levels of authority to accomplish their assigned duties. The Team Leader for proposal development and the assigned grant writer are given the authority to develop budgets for projects that a) adhere to the funding criteria; b) adequately justify budget request and expenses; and c) ensure expenses are reasonable, allowable, and allocable. Budgets are reviewed and approved by the Director of Resource Development, Campus Presidents or Unit Heads, before being recommended to the AOR. After AOR approval, budgets are approved by the MDC Board of Trustees. For project's that are submitted through the MDC Foundation, the Executive Director of the Foundation or designee approves the budget as part of the overall approval process for the complete proposal application.

References:

Grant Review Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20review%20process%20Flowchart.docx>

Grant Approval Email Template

<http://www.mdc.edu/grant-development/documents/Approvals%20Template.docx>

Question 3.1.2 D: Are there any aspects of the management structure that might lead to a conflict of interest? If so, what are they?

Comment: There are no aspects of the management structure that might lead to a conflict of interest because all College employees are governed by MDC Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics, and the provisions of the Code of Ethics of the State of Florida, Chapter 112, Florida Statutes, which prohibit certain actions or conduct, and certain employment and business relationships. In addition, employees who are planning to apply for a grant or contract must sign a conflict of interest disclosure form certifying whether or not they have a significant financial interest prior to proposal submission.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics

<https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Florida Statutes, Chapter 112, Part III, Code of Ethics for Public Officers and Employees

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/0112PARTIIIContentsIndex.html

3.1.3 The college should ensure the staff members responsible for budget and planning receive continuing educational opportunities to allow them to successfully carry out their duties.

Question 3.1.3 A: What continuing educational opportunities are available to budget and planning staff members to help them perform their required duties?

Comment: On-Campus Continuing Education Training and Off-Campus Training appropriate to roles and responsibilities of their positions are scheduled and offered to budget and planning staff members. The on-campus training is offered on a monthly basis at different campuses. While attendance to trainings sponsored by professional organizations and other third parties usually applies to department heads and managers, each area (Accounting, Payroll, Budget, Purchasing, etc.) is encouraged to attend. The specific titles vary from year to year, but some examples of the more common organizations in this area are: Florida Government Finance Officers Association (FGFOA); Florida Institute of Certified Public Accountants (FICPA); American Institute of Certified Public Accountants (AICPA); National (/Southern) Assoc. of College and Univ. Business Officers (NACUBO/SACUBO); Council of Business Affairs (COBA), etc.

References:

Miami Dade College Manual of Procedure, Procedure Number 2220, Determining Professional Development Credit for Internal Training Programs

<https://www.mdc.edu/procedures/Chapter2/2220.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2304, Full Time Non-Instructional Personnel Educational Assistance

<https://www.mdc.edu/procedures/Chapter2/2304.pdf>

Schedule of trainings from College Training and Development

<https://wape.mdc.edu/CTDRegistration/course.aspx>

Question 3.1.3 B: How are funding agency expectations and changes to awards conveyed to the budget and planning staff?

Comment: During the budget development process for proposals, Resource Development staff assigned to work with budget and planning staff for the project review agency budget requirements and restrictions, including allowable and unallowable costs. In addition, budget and planning staff are provided with resources specific to the funding agency, such as manuals, policies, and procedures that outline and detail funding agency expectations.

If there is a change in an award, project staff convey the change to budget and planning staff who make the appropriate changes in MDC's financial system. In addition, an amendment to the Board Item specific to the project is developed reflecting any budget change that increases or reduces the funding amount or impacts the scope of services. The amended Board Item is routed for approval of the Board of Trustees.

References: None

3.2. There is a systematic process for formulating operation budgets for the college.

3.2.1 The college should have written processes and procedures, and use historical database information in developing operation budgets for the college.

Question 3.2.1 A: What is the budget formulation process for the college?

Comment: The College's annual budget planning process begins with the preparation of the Budget Calendar (early January) and the Financial Plan (early March) to be approved by the Senior Vice Provost for Business Affairs/Chief Financial Officer. The Financial Plan documents are distributed college-wide to the College Provost, Vice Provosts, Campus Presidents, Campus Deans, and Directors. The Financial Plan contains instructions, reports (prior year budgets, +/- permanent transfers/new allocations, position salaries) and worksheets (reallocations, enrollment estimates, budget projections). The College has historically used an incremental budgeting process where the prior year base budget (+/- permanent transfers/allocations) is rolled-over into the next year for most of the discretionary operating budget. Full-time salary budgets are loaded (end of May) from Position Control with updated salaries into the next year's file. Mandatory budget increases such as utilities, insurance, and fringe benefits are prepared by the Senior VP for Business Affairs/CFO and the Associate VP/Business Services and presented to the College President for approval. The strategic initiatives and contingency budgets are prepared by the Senior VP for Business Affairs/CFO, and are approved by the College President. Enrollment projections are prepared by key employees under the direction of the Senior VP for Business Affairs/CFO and approved by the College President; the approved projections are used to develop the student fees enrollment revenue projection. State funding approved during the legislative session and other revenue sources such as investment income, indirect cost from Contracts and Grants, transfers-in from other Funds, local revenue, and other miscellaneous revenue are uploaded into the new year. The adopted fees must fall within the lower and upper limits set by the Florida Department of Education. The budget financial plan is presented to the MDC District Board of Trustees for review and approval (June Board Meeting). The approved budget is submitted to the Florida College System for approval (June 30th).

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Miami Dade College Manual of Procedure, Procedure Number 3600, Budget Preparation and Enrollment Projections

<https://www.mdc.edu/procedures/Chapter3/3600.pdf>

Miami Dade College Manual of Policy, Policy Number II-10A, Professional Exempt Contractual Personnel: Contracts

<https://www.mdc.edu/policy/Chapter2/02-II-10A.pdf>

Miami Dade College Manual of Policy, Policy Number III-10, Transfer of Funds between Fund Groups

<https://www.mdc.edu/policy/Chapter3/03-III-10.pdf>

Miami Dade College Manual of Policy, Policy Number III-20, Budget Preparation

<https://www.mdc.edu/policy/Chapter3/03-III-20.pdf>

Question 3.2.1 B: Is the budget formulation process documented in writing?

Comment: The budget formulation process is documented in writing in MDC Procedure Number 3600, Budget Preparation and Enrollment Projections, and in Policies Number III-10, Transfer of Funds Between Fund Groups, and III-20, Budget Preparation.

References:

Miami Dade College Manual of Procedure, Procedure Number 3600, Budget Preparation and Enrollment Projections

<https://www.mdc.edu/procedures/Chapter3/3600.pdf>

Miami Dade College Manual of Policy, Policy Number III-10, Transfer of Funds Between Fund Groups

<https://www.mdc.edu/policy/Chapter3/03-III-10.pdf>

Miami Dade College Manual of Policy, Policy Number III-20, Budget Preparation

<https://www.mdc.edu/policy/Chapter3/03-III-20.pdf>

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.1 C: How do program income and user fees factor into the budget formulation?

Comment: The Financial Planning documents (distributed in early April to key managers) are returned to the Budget Department in May with any required reallocations and/or proposed budgets for the next year. Enrollment projections are used to develop student fees revenue projections.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.1 D: Have there been any issues related to the budget formulation process identified in an internal or external audit? If so, how did the college respond? What is the status of any outstanding issues? Is the college making progress on resolving the outstanding issues consistent with the audit recommendations?

Comment: MDC's annual risk assessment process has not identified any issues related to the budget process. There have not been any issues related to the budget formulation process noted in any external audit in the past.

References: None

3.2.2 The college should establish a process for developing operational budget estimates that are reasonable and consistent with the scope and activity of the college.

Question 3.2.2 A: What kind of data does the college use to formulate the budgets for the college? What estimate bases are used for budget planning?

Comment: Budgets that are reasonable and consistent with the scope and activity of the College are formulated using the following data: Florida Legislature yearly appropriation, historical enrollment data, Executive Information System (EIS), current economic changes, and factors affecting enrollment.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.2 B: What tools are used by the college to develop realistic estimates/budgets (e.g., actual cost analysis, historical data, standard rates, RS Means CostWorks software for estimating construction, EPS for estimating maintenance, repair and alteration)?

Comment: Actual expense analysis, historical data, revenue projections, fee rates, economic changes, and various statistical data are used to develop realistic estimates and budgets.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.2 C: How are sub-recipient budget requests incorporated into award budgets? Does MDC have sub-recipients?

Comment: Yes, the College has sub-recipients related to a few awards. Sub-recipient's budget requests are incorporated into the award budget at the proposal stage and are submitted for approval by the funding agency with the original proposal. If a sub-recipient requests a budget modification after the grant has been awarded, that request is discussed with the funding agency before a decision is made. If the funding agency approves, then the total budget for the prime recipient (MDC) may have to be revised and amended.

References: None

Question 3.2.2 D: What interaction occurs between the college and the funding agency program officer on the budget? Is there a formal process established?

Comment: During the proposal development process, questions regarding the budget, such as allowable costs or agency specific budget forms, the grant writer contacts the funding agency program officer or designated contact. Once a grant has been awarded, if there is a question regarding a budget revision or amendment, the Project director contacts the funding agency program officer after discussing the issue with their supervisor, campus or district administration, and the Restricted Accounts Management department. The process for this is explained in more detail in the MDC Grants Quick Reference Guide. The Restricted Accounts Management department may also contact the funder at any time with responses to questions or requests for financial information.

References:

MDC Grants Quick Reference Guide, pages 9-11

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

3.2.3 The award program staff should be integrated into the budget planning process.

Question 3.2.3 A: In what ways are award project directors involved in budget formulation?

Comment: During the proposal development process, the Team Leader or another qualified party is designated as the interim project director. As such, the Team Leader has primary responsibility for planning of the budget. If the project receives a funding award, the project director is assigned the ongoing responsibility of budget planning and maintenance for the duration of project funding.

References:

Grant Development Process Flowchart

<http://www.mdc.edu/grant-development/documents/Grant%20Development%20process%20Flowchart.docx>

Position Description (example from Tools for Success Grant)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0123_Project_Director_Tools_for_Success.pdf

Question 3.2.3 B: Does the budget consider planning for maintenance and replacement of long lived assets? If not, how does the college propose to address these issues?

Comment: Because budgets for grant projects are normally for a fixed-term (project period) and typically do not include funding for long-lived assets, consideration for planning for maintenance and replacement of long-lived assets is usually not applicable to the development of most grant budgets. There are some instances, such as Federal Emergency Management Administration grant projects, that may involve the procurement of long-lived assets. In such cases, criteria for planning for maintenance and replacement of these assets is determined in accordance with criteria and/or requirements established by the funding entity and criteria used in developing accounting policies for capital assets including:

- a) GASB (Governmental Accounting Standards Board) Statements, especially GASBs 34 "Basic Financial Statements... for State and Local Governments" and GASBs 35 "Basic Financial Statements... for Public Colleges and Universities;"
- b) NACUBO (National Association of College and University Business Officers) Financial Accounting and Reporting Manual (FARM);
- c) OMB Circular A-21 Cost Principles for Educational Institutions;
- d) OMB Circular A-110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

References:

GASB (Governmental Accounting Standards Board) Statements, GASBs 34 "Basic Financial Statements... for State and Local Governments."

<http://www.gasb.org/st/summary/gstsm34.html>

GASB (Governmental Accounting Standards Board) Statements, GASBs 35 "Basic Financial Statements... for Public Colleges and Universities."

http://www.gasb.org/jsp/GASB/Pronouncement_C/GASBSummaryPage&cid=1176156699516

NACUBO (National Association of College and University Business Officers) Financial Accounting and Reporting Manual (FARM)

http://www.nacubo.org/Products/Financial_Accounting_and_Reporting_Manual_FARM.html

OMB Circular A-21, Cost Principles for Educational Institutions

http://www.whitehouse.gov/omb/circulars_a021_2004

OMB Circular A-110, Uniform Administration Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

http://www.whitehouse.gov/omb/circulars_a110

Question 3.2.3 C: What types of adequate assistance and support do award staff members receive from budget staff members to carry out their budget duties?

Comment: Budget staff members provide many types of assistance to award staff including, but not limited to, day-to-day communication, periodic meetings, monthly program reviews, fiscal year-end account reviews, assistance with budget set-up, assistance with journal entries and budget transfers, and annual awarded program reviews.

References: None

Question 3.2.3 D: Is the budget process "bottom up" or "top down"?

Comment: Both "bottom up" and "top down" budget processes are utilized at the College. The bottom up process occurs when a request originating with a Budget Manager is received by Campus Administration, forwarded to District Administration, and ultimately the budget planning is approved by the Board of Trustees. In the top down process, the budgeting is based on the maximum amount of the College's funding available to set up the College Annual Budget.

References:

Miami Dade College Manual of Procedure, Procedure Number 3600, Budget Preparation and Enrollment Projections

<https://www.mdc.edu/procedures/Chapter3/3600.pdf>

3.2.4 The budget should be aligned with the annual and long-term goals and objectives of the college.

Question 3.2.4 A: How does college management align budgets with annual and long-term objectives of the college?

Comment: The College maintains the policy that persistent economic challenges require ongoing review of priorities and goals, as well as a commitment to effective planning. Upon review of the MDC Strategic Plan, the goals of the College are identified and addressed as funds allow. Student success is the driving force in the College's planning.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.4 B: How does college management foster a link between the budget and planning process and the overarching goals of the college?

Comment: The College continues its efforts to maximize resources, maintain a conservative approach to the budget, and continuous cost containment and administrative streamlining.

Champions for each goal submit semi-annual reports which include resources required. Needs are prioritized, addressed, and funded as funds allow.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.4 C: How are competing priorities addressed?

Comment: Needs are identified during the strategic planning process. Competing priorities are addressed and prioritized by senior leadership with a focus on student centered learning and serving the community at large.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.2.4 D: Are performance metrics incorporated in the budget planning process?

Comment: Yes, in addition to using enrollment figures for budget planning, performance metrics are incorporated in the planning process as follows:

Self-supporting units, such as auxiliary operations, community educational programs, new baccalaureate programs to some degree, etc., are analyzed during the budget planning process for performance, primarily as it relates to financial viability and/or enrollment. Technically, this does not qualify as performance-based budgeting, however, operational effectiveness and the accuracy of previous budget projections are thoroughly evaluated during this process.

Metrics for specific program objectives or outcomes, such as graduation rates, enrollment growth, job placement rates, professional accreditation/certification rates, etc., are analyzed by the College during the annual strategic planning process. The Office of Institutional Research oversees this effort and publishes results from functional areas, academic disciplines, etc. This process often results in newly identified needs, initiatives, and priorities that are “fed” to the budget function for incorporation in the financial plan, upon approval of the College President.

A strategic budget may be established or set aside to address special needs, priorities, or potential initiatives. The process for formulating operating budgets is described in **Question 3.2.1A**. Conversely, if effectiveness metrics or outcomes point to the elimination or phase-out of a specific program or operational function, it would be similarly addressed.

References:

Miami Dade College EIS Management System
<https://eisvsr.mdc.edu/eis/gate/EISMain.aspx>

Miami Dade College Planning and Effectiveness
<http://www.mdc.edu/main/planningeffectiveness/>

3.3. An established process ensures that budgets are adjusted in response to changes affecting the implementation of the grant project.

3.3.1 The college should have procedures for tracking and revising the grant budget.

Question 3.3.1 A: How are the budgets tracked against actual expenditures? By whom, and how often?

Comment: The process is a joint effort of the project director and the Restricted Accounts Management department. Restricted Accounts disseminates a monthly report of expenditures which project directors reconcile with their shadow budgets.

References: None

Question 3.3.1 B: What are the internal controls in place to avoid cost overruns?

Comment: Grant budgets are established in MDConnect, Miami Dade College's Enterprise Resource Planning (ERP) software. Each category of expenditure is represented by a General Ledger Code (GL Code). The General Ledger Codes are organized by numerical groupings. Funds within a specific grouping may be used for all expenditures within that category. If a given category does not have enough funds to cover expenditure, the MDConnect system will reject the purchase and the project director cannot complete the purchase until funds have been identified.

References: None

Question 3.3.1 C: Does the college take proactive steps to monitor budgets, such as verifying fund availability before approving a purchase? If so, who reviews and verifies fund availability? What happens if funds are not available?

Comment: Project directors are responsible for reviewing and verifying the availability of funds before proceeding with purchases. If adequate funds are not available, the project director must decide if a budget revision is needed. If the budget revision requires the prior approval of the funding agency, the project director works with Resource Development and Restricted Accounts Management to contact the funding agency to obtain the required authorization for a budget revision. MDConnect and Restricted Accounts Management will not allow the completion of a purchase if sufficient funds are not held in the item specific budget line.

References:

MDC Grants Quick Reference Guide, pages 9-11
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%2>

Question 3.3.1 D: Can funds be shifted between budget categories (e.g., line items, projects) during a fiscal year? If so, at what management level are reprogramming decisions made and authorized?

Comment: Yes, as long as the shifting of funds complies with the allowed limits defined in the award document. The project director and campus administration make the decision to do so. The Restricted Accounts Management department will complete a final review and make a decision on budget changes based on the award specifications. Budget transfers are allowed within GL blocks. For example, the 60000 group has several subdivisions such as 60501, in-county travel and 60503, out of state travel. Funds allocated to 60501 can be used to pay expenditures in 60503. However, funds from the 60000 category cannot be used to pay expenditures in the 70000 category. The computer system will not allow a transfer between these groups. Should a project director desire to use funds in this manner, he must seek prior approval from the supervising head of his department and the Restricted Accounts Management department. Additionally, this type of change often requires prior approval from the agency.

References: None

Question 3.3.1 E: What tools (e.g., forms) are used to facilitate and document the reprogramming process?

Comment: The tools used for reprogramming are electronic screens within the ERP. These screens require specific data geared to the change and are processed automatically through multiple levels of approval. Prior to entering the information into the ERP, the project director will have secured prior approvals, generally through emails.

References: None

Question 3.3.1 F: How are deviations from budget estimates identified and handled during the year?

Comment: Deviations are identified through monthly budget checks using the project director's shadow budget and/or the status report provided by RAM. If there is any budget movement, the project director processes a Budget Transfer and submits it to the assigned campus or district administration for approval. After obtaining the proper approval, the College's Assistant Controller for Restricted Accounts Management makes a final approval regarding the budget transfer. If the deviation from the budget requires funding agency approval, the project director must work with Resource Development and Restricted Accounts Management to contact the funding agency to obtain the required authorization prior to the budget transfer occurring in MDC's finance system.

References: None

Question 3.3.1 G: How do grant project directors personally track their expenditures against budgets?

Comment: Project directors are asked to track their program expenditures against the agency approved budget using the College's ERP, MDConnect. Project directors are also asked to maintain a shadow budget of their own, separate from the one created in MDConnect, to ensure the correct expenses are posted to the grant account. Shadow budgets help prevent under spending or overspending on any one line.

References:

MDC Quick Reference Guide, page 9

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 3.3.1 H: How is the award project director held accountable for deviations in scope that impact the budget?

Comment: Project directors, their supervisors, and campus or district administration are responsible for obtaining prior approval from the agency after notifying the Grants Compliance Officer. Unjustified deviations of scope that impact the budget are dealt with as performance issues and disciplinary action is taken following the existing MDC policy and procedures.

References:

Miami Dade College Manual of Policy, Policy Number 11-16, All Personnel: Dismissal Covers All Positions

<https://www.mdc.edu/policy/Chapter2/02-II-16.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2410, [Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees](#)

<http://www.mdc.edu/procedures/Chapter2/2410.pdf>

Miami Dade College Manual of Procedures, Procedure Number 2160, Part-time Employee Performance Standards

<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

United Faculty of Miami Dade College Collective Bargaining Agreement

http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Question 3.3.1 I: If award project directors are not responsible for budget monitoring, who is responsible?

Comment: Project directors have the primary responsibility for monitoring the budgets of their assigned projects. Campus or District Administration is designated to carry out this responsibility if the project director does not do so appropriately, or in the event of a vacancy in the project director position.

References: None

Question 3.3.1 J: What type of adequate assistance and support does the award program staff receive from budget staff members to develop and execute their budgeting duties?

Comment: Award program staff receives many types of assistance when developing and executing their budgeting duties. This assistance may include setting up the budget in the College's financial system (MDCConnect), assistance with budget transfers and journal entries, and daily communication, if necessary. Award program staff is also encouraged to take College Training and Development courses on the use of MDCConnect, the College's financial system, and a budget preparation course offered by Resource Development.

References:

College Training and Development Schedule
<https://wape.mdc.edu/CTDRegistration/course.aspx>

3.3.2 The college should establish procedures for year-end closeout.

Question 3.3.2 A: How does the college close out at the end of the fiscal year and how are end-of-the-year reports developed and delivered to the funding agency? Is there an established timeline for this process?

Comment: The Restricted Accounts Management department works with the project director to make sure all activities are recorded in the College's financial books before the fiscal year is closed. For end of the year reports to the funding agency, Restricted Accounts Management usually works with project directors to complete the report. Sixty (60) days prior to the end of a program, Restricted Accounts Management sends internal communications to the project director as a reminder that the end of the project is approaching. The same is done for the year end of a multi-year grant. A similar reminder is sent to the project director thirty (30) days prior to the project's conclusion or year end

RAM provides the project director with the financial information necessary to close out the grant or carry over funds. The project director is notified of the last date for encumbering funds. RAM ensures that all obligations are liquidated on or before the date set by the funding agency or MDC. If carryover funds are available, the amount a grant can carryover from one year to the next is determined based on funding agency policies.

The end-of-year and final financial reports that are required by each funding agency are submitted to them in the manner they request which may be via email, FedEx, or through online systems. RAM refunds any balances of unobligated cash that the College received within 90 calendar days of the submission date of the final financial report.

The following is an overview of some of the responsibilities during the closeout process:

- The Project Director is:
 - Responsible for writing and submitting a final report to the sponsor in the time required by the terms of the grant;

- Responsible for working with the Restricted Accounts Management (RAM) Department to identify that all expenses are properly allocable to the grant and remove any expenses that are incorrect or exceed the amount of the grant;
- To ensure that the Cost Matching form has been submitted to RAM and that the matching has been satisfied, if matching or in-kind contributions are part of the grant/contract.
- To ensure that all Time and Effort forms have been completed and are in the contract/grant file as well as with RAM;
- To ensure that all grant files are in order and properly supported (which is a process that should be continuous throughout the grant award period).
- The RAM Department will:
 - Ensure that all Time & Effort Certification forms have been received;
 - Ensure that the Cost Matching Form has been completed and is properly documented, where applicable;
 - Review grant file for completeness;
 - Prepare and submit the final financial report to the sponsor;
 - Return any unspent funds;
 - Close or end date the account by submitting the completed request form to the Chart of Accounts Department.

References: None

Question 3.3.2B: What is the impact of a residual balance on future budget requests? When would a residual balance affect the budget request?

Comment: Residual balances may impact future budget requests, especially for grants and contracts. If a program has a residual balance, the future budget request might be reduced or a carryover may be requested in order to increase services. At times, a no-cost extension may be requested to ensure continuation of grant activities and to meet objectives.

References: None

Question 3.3.2 C: Does the awardee carry over funds across fiscal years? If yes, what is the process for informing the funding agency and reallocating these funds?

Comment: Yes, awardees carry over funds across fiscal years. It is highly recommended that the Project Director inquire on carry over fund requirements from the funding agency at the beginning of the grant period, and that this be documented in writing (i.e., email communication). If the funding agency requires that the College inform them of carry over balances from prior fiscal years to the current fiscal year, the RAM department will provide this information based on financial information from the College's finance system.

References: None

3.3.3 The college should have systems to adequately track budgets and expenditures for all the lifecycle stages of the award.

Question 3.3.3 A: What is the relationship or interface between the formal college financial system and offline or independent budgeting systems maintained by the award administrators?

Comment: MDC has one finance system (MDCConnect) that covers all budget functions. Project directors are asked to track their program expenditures against the agency approved budget on a daily basis using the College's finance system. The only subsidiary system that the College currently has is a Financial Aid system which is interfaced with the College's finance system through a daily batching process.

Project directors are also asked to maintain a shadow budget of their own, separate from the one created in MDCConnect, to ensure the correct expenses are posted to the grant account. They should reconcile the two budgets on a monthly basis to ensure that they match and that all expenditures are being posted to their account on a timely basis. Should a discrepancy arise, project directors are asked to contact Restricted Accounts Management immediately.

References: None

3.3.4 Regular budgeting and financial reports should be produced for college management, program, and budget personnel.

Question 3.3.4 A: Is the level of detail in the financial status reports sufficient for the intended audience?

Comment: Yes, financial reports are developed in a manner that can be effectively read and used by college management, program and budget personnel. Training is provided, as needed, to ensure that college management, program and budget personnel are able to effectively understand budget and financial reports as appropriate to their roles and responsibilities.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

MDC Annual Financial Report

http://www.myflorida.com/audgen/pages/pdf_files/2014-121.pdf

Question 3.3.4 B Are regular financial management reports provided to management?

Comment: Timely financial management reports are provided to Campus and District areas to assist in monitoring their budgets.

References:

Copies of Budget to Actual Reports and Deficit Reports are available upon request from the AVP of Accounting Services & Controller.

Question 3.3.4 C: How often are such reports produced?

Comment: Reports are produced weekly.

References: None

Question 3.3.4 D: Is there a formal process for award project directors to review and discuss the financial management reports?

Comment: Yes, the project director and Restricted Accounts Management thoroughly review all financial reports prior to submission and discuss any questions either may have.

References: None

3.4. Processes are in place to address budgetary uncertainty.

3.4.1 The college should plan, to the extent possible, for unforeseen circumstances affecting the budgets.

Question 3.4.1 A: Does the college budget include allowances for delays or irregularities?

Comment: Contingency budgets are set to address budgetary uncertainty as a percentage of total budgeted expenses.

References:

Financial Plan Preparation Memo

http://www.mdc.edu/grant-development/documents/Financial%20Plan%20Preparation_Memo%20and%20Supporting%20Templates_Forms.pdf

Question 3.4.1 B: Does the organization have criteria for use of contingency funds? If so, what is the process for approving and tracking the use of these funds?

Comment: Contingency funds require the approval of the College President, College Provost and/or VP for Business Affairs/CFO before the Budget Department releases the allocation to the department/program. The Group Director of Financial Planning and Analysis keeps track of all contingency approved allocations.

References: None

Question 3.4.1 C: Are these allowances reviewed regularly and adjustments tracked against the baseline?

Comment: Yes, strategic allocations are reviewed and adjusted during the budget preparation period; however, most of these allocations are given temporary approval for a specific period.

References: None

Question 3.4.1 D: What is the process for budget adjustments when budget category allowances are exhausted but needs arise?

Comment: All temporary or permanent budget adjustments are approved by the College President, College Provost and/or VP for Business Affairs/CFO before the Budget Department releases the allocation to the department/program requesting the funds.

References: None

3.5. The college should have a system in place to ensure compliance with the terms, conditions, and specifications of awards relevant to budget and planning.

3.5.1 The college should have procedures in place to monitor compliance with the reporting requirements relevant to budget and planning.

Question 3.5.1 A: How does the college capture information on what reports are required by the award agreement?

Comment: Project directors are responsible for keeping track of report deadlines to ensure that all reports are submitted in a timely manner. The Grant Compliance Officer reviews the reporting dates with the project director at the Kick-Off Meeting. The Assistant Controller sends the project director an Award Memorandum that lists the financial reporting dates as well.

The Grant Compliance Officer maintains a Report Timeline with a list of all the programmatic reports and their due dates for all active grants awarded prior to Fiscal Year 2014-2015. A report date reminder is sent to the project director 28 days before any report is due. For grants awarded after June 1, 2014, information on the type and due date of all programmatic reports is inputted into the Grant Navigator database. The database program sends the project director a report date reminder email 28 days before the report is due.

Project directors are required to provide the Grant Compliance Officer with a copy of all reports submitted to the funder along with the date of submission. The Restricted Accounts Management department is responsible for all financial reports. Based on the specifications of each award, the College Restricted Accounts Management department maintains a list (Excel file) of all reporting requirements as well as copies of all reports that have been submitted.

References: None

Question 3.5.1 B: How does the college ensure that budget and other required reports are provided in the format and time frame outlined in the award agreement?

Comment: Currently, both Restricted Accounts Management and the Grant Compliance Officer track required reports and ensure that they are submitted on a timely basis. The Grant Compliance Officer maintains a Report Timeline with a list of all the programmatic reports and their due dates for all active grants awarded prior to Fiscal Year 2014-2015. A report date reminder is sent to the

project director 28 days before any report is due. For grants awarded after June 1, 2014, information on the type and due date of all programmatic reports is inputted into the Grant Navigator database. The database program sends the project director a report date reminder email 28 days before the report is due.

The Restricted Accounts Management department is responsible for all financial reports. This department keeps its own timeline of due dates as well.

References:

Sample Report Timeline

<http://www.mdc.edu/grant-development/documents/Report%20Timeline%202013-2014.xlsx>

Screen Shot of the Grant Navigator Database Task List for a Sample Grant

<http://www.mdc.edu/grant-development/documents/AFI%20GrantNavigator%20Sample%20Task%20List.pdf>

Question 3.5.1C: Under what conditions are reports, other than those required by the grant agreement, generated?

Comment: The College usually generates a variety of reports, not required by grant agreements, to support periodic accounting work and institutional effectiveness/research. Any type of financial information (including reports) related to Contract & Grant programs are generated within the Division of Business Affairs. Reports are prepared to enable Campus and District administration, as well as project directors, to be kept informed of the financial operations of contract and grant programs. Reports may also be prepared at the request of the Board of Trustees. The following list, although not exhaustive, provides examples of the type of reports that are issued by Business Affairs:

1. General Ledger Detail Report
2. Payroll information
3. Procurement information
4. P-card information
5. Accounts Payable information
6. Property (including equipment) information
7. Financial Aid (Scholarship) information
8. Student Financial information
9. Budget compared to Actual information
10. Cash Management and related information
11. Capital project financial information if funding is construction and related
12. Taxes and related (if applicable)
13. Many others

References: None

SECTION 4 – FINANCIAL MANAGEMENT

4.1. A structure should be in place to carry out the functions of financial management.

4.1.1 The college should have a clearly defined management structure that has direct responsibility for the financial management functions supporting the college.

Question 4.1.1 A: Which staff members are in place to execute the financial management for the college?

Comment: All daily financial management operations are centralized in the District Office of Business Affairs. The financial management functions of the College are carried out by two Assistant Controllers under the supervision of the Associate Vice Provost of Accounting Services and Controller. Financial management functions include the preparation of monthly, quarterly, and annual financial reports. Daily operations of accounts payable and payroll are under the direct supervision of the department's directors. These areas, along with cash management and bursars, are under the umbrella of the Associate Vice Provost of Accounting Services and Controller's office. Other staff members involved in the financial management of the College include the Directors of Student Financial Services, Purchasing, Associate Vice Provost of Financial Services, College Financial Aid, Budget Operations, Chart of Accounts Secured, Auxiliary Services and Risk Management.

References:

Miami Dade College Position Description - Associate Vice Provost of Accounting Services and Controller

<http://www.mdc.edu/grant-development/documents/AssociateViceProvost.doc>

Miami Dade College Position Description - Assistant Controller, Treasurer

[Miami Dade College Position Description, Assistant Controller , Treasurer](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Assistant Controller, Restricted Accounts Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Assistant Director, Financial Accounts Payable

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0141-00E_Assistant_Director_Financial_Accounts_Payables.pdf

Director Payroll Services and Benefits Accounting

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0128-00E_Director_Payroll_Services_and_Benefits_Accounting.pdf

Miami Dade College Organizational Chart

<http://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Business Affairs Organizational Chart

<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 4.1.1 B: Does the College's financial management staff report to central administration?

Comment: The financial management staff at the District Business Affairs office reports to central administration. The College's Associate Vice Provost of Accounting Services/Controller reports directly to the Senior Vice Provost/Chief Financial Officer who in turn reports to the College President. Each employee of the campus Business Affairs Office reports, directly or indirectly, to their Campus Administration. The Campus Administration reports to the Campus President who reports to the College President.

References:

Miami Dade College Position Description - Senior Vice Provost, Chief Financial Officer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0005-00E_Senior_Vice_Provost_CFO.pdf

Miami Dade College Position Description - Associate Vice Provost

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-03E_Associate_Vice_Provost.pdf

Business Affairs Organizational Chart

<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 4.1.1 C: Does the organizational chart reflect the key positions?

Comment: Yes, the organizational chart includes the name of each department head for Business Affairs including, but not limited to, SVP - Business Affairs & Chief Financial Officer, Director of Business Affairs Technology, Associate Vice Provost of Business Services, Group Director of Financial Planning and Analysis, Associate Vice Provost of Accounting Services/Controller, Associate Vice Provost of Student Financial Services, Assistant Director for Finance Services, Director of Student Financial Services, Director of Risk Management, Assistant Director of Auxiliary Services, Group Director of Purchasing, Director of Budget, and Property Management

References:

Miami Dade College Position Description - Associate Vice Provost of Accounting Services and Controller

<http://www.mdc.edu/grant-development/documents/AssociateViceProvost.doc>

Miami Dade College Position Description - Assistant Controller, Treasurer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Assistant Controller, Restricted Accounts Services
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Assistant Director, Financial Accounts Payable
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0141-00E_Assistant_Director_Financial_Accounts_Payables.pdf

Director Payroll Services and Benefits Accounting
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0128-00E_Director_Payroll_Services_and_Benefits_Accounting.pdf

Business Affairs Organizational Chart
<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 4.1.1 D: How are lines of authority and responsibility delineated?

Comment: Lines of authority are delineated in the job description of each position at the College. The Human Resources employee protocol also lists an employee's immediate supervisor and an alternate supervisor.

With regard to upper management, the College has policies and procedures that are approved by the Board of Trustees. Pursuant to College Procedure 1010, as prescribed in Florida Statutes 1001.64 and 1001.65, the College President is responsible to the District Board of Trustees for the implementation of all College policy. He is responsible for the administrative and managerial functions of the College. As required by this procedure, the top level management structure is approved, including the position of Senior Vice-Provost and Chief Financial Officer. In accordance with the job descriptions of the Senior Vice-Provost and Chief Financial Officer's position, he is responsible for maintaining overall administrative and fiduciary functions for general institutional services and management of business and financial activities, thus all positions lower than his in the Business Affairs organizational structure report to him. In addition, the Business Affairs website lists all the department heads within Business Affairs and indicates those positions that report to each of them.

Miami Dade College Position Description - Senior Vice Provost, Chief Financial Officer
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0005-00E_Senior_Vice_Provost_CFO.pdf

Miami Dade College Manual of Procedure, Procedure Number 1010, Administrative Organization
<https://www.mdc.edu/procedures/Chapter1/1010.pdf>

Business Affairs Organizational Chart
<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

4.1.2 The Roles and duties of staff members responsible for financial management of grant awards should be clearly assigned and defined

Question 4.1.2 A: What are the different roles and duties assigned to staff members responsible for financial management of grant awards?

Comment: The staff members responsible for the financial management of grant awards is generally comprised of a project director, campus or district administration, Business Affairs staff, including Restricted Accounts Management and Procurement, Human Resources staff, and the District Board of Trustees.

The project director's duties include budgeting and managing grant funds; performing all managerial tasks related to the grant and ensuring grant compliance; assuring that program efforts comply with the requirements of the funding source; preparing and maintaining budgets, facilities, and equipment for the grant; and writing reports to document grant progress.

The duties of the Campus or District Administration include participating in the development of grant opportunities; providing assistance in the implementation of federal and state guidelines and regulations; and providing leadership in the supervision of grant projects and support services as assigned by the Campus President or Provost .

Business Affairs staff duties include assisting in the administration and interpretation of laws, regulations, policies, and procedures; assisting in the preparation and administration of the restricted funds annual budget; assuming responsibility for all financial aspects of the restricted funds area; serving as a liaison between the College and external agencies; and preparing financial reports.

References:

Miami Dade College Position Description - Grant Director, Title V STEM

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0123_Grant_Director_Title_V_STEM.pdf

Miami Dade College Position Description - Assistant Controller, Restricted Accounts Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Assistant Controller, Treasurer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Associate Vice Provost of Accounting Services and Controller

<http://www.mdc.edu/grant-development/documents/AssociateViceProvost.doc>

Miami Dade College Position Description - Director of Purchasing

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf

Miami Dade College Position Description - Senior Director of Campus Administration

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0677-00E_Senior_Director_of_Campus_Administration.pdf

Miami Dade College Position Description - Campus President

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0007-00E_Campus_President.pdf

Miami Dade College Position Description - Vice Provost, Human Resources

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0003-00E_Vice_Provost_Human_Resources.pdf

Miami Dade College Position Description - Associate Vice Provost, Facilities

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-00E_Associate_Vice_Provost_Facilities.pdf

Miami Dade College Position Description - Dean of Academic Affairs

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0801-00E_Dean_of_Academic_Affairs.pdf

Miami Dade College Position Description - Dean of Student Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0602-00E_Dean_of_Student_Services.pdf

Miami Dade College Position Description - Project Director, Tools for Success Grant (example of PD position description)

http://www.mdc.edu/hr/compensation/Full-time_Job_Descriptions/Validated/0123_Project_Director_Tools_for_Success.pdf

Question 4.1.2 B: Who has the responsibility for financial management of the College with respect to grants?

Comment: The staff members responsible for financial management with respect to grants are the project director, the project director's supervisor, campus or district administration, Business Affairs staff (including Restricted Accounts Management and Procurement), Human Resources staff, and the District Board of Trustees.

References:

Miami Dade College Position Description - Assistant Controller, Restricted Accounts Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Assistant Controller, Treasurer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Associate Vice Provost of Accounting Services and Controller

<http://www.mdc.edu/grant-development/documents/AssociateViceProvost.doc>

Miami Dade College Position Description - Director of purchasing
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf

Miami Dade College Position Description - Grant Director of Campus Administration
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0123_Grant_Director_Title_V_STEM.pdf

Miami Dade College Position Description - Senior Director of Campus Administration
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0677-00E_Senior_Director_of_Campus_Administration.pdf

Miami Dade College Position Description - Campus President
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0007-00E_Campus_President.pdf

Miami Dade College Position Description - Vice Provost, Human Resources
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0003-00E_Vice_Provost_Human_Resources.pdf

Miami Dade College Position Description - Associate Vice Provost, Facilities
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-00E_Associate_Vice_Provost_Facilities.pdf

Miami Dade College Position Description - Dean of Academic Affairs
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0801-00E_Dean_of_Academic_Affairs.pdf

Miami Dade College Position Description - Dean of Student Services
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0602-00E_Dean_of_Student_Services.pdf

Miami Dade College Position Description - Project Director, Tools for Success Grant (example of PD position description)
http://www.mdc.edu/hr/compensation/Full-time_Job_Descriptions/Validated/0123_Project_Director_Tools_for_Success.pdf

Question 4.1.2 C: How are these positions integrated within the college's overall management structure?

Comment: The project director is responsible for the overall success of the award and has the primary responsibility for technical compliance, completion of programmatic work, and fiscal stewardship of grant funds.

The project director's supervisor is the secondary approver of all expenses and directly supervises the project director's work. Supervisors may include Deans, Department Chairpersons, Schools or other Directors, and Discipline Conveners.

Campus Administrators oversee all contracts and grants at their campuses. They review and approve all budgetary changes before they are sent to the Restricted Accounts Management department and the funder.

The Assistant Controller for the Restricted Accounts Management department sets up all contract and grant accounts (Chartstrings), sends invoices to the funding agencies, initiates the request to draw-downs Federal funds from the Cash Management Department, assists with audits, approves cost transfers and journal entries, reviews and approves all financial information provided to funding agencies, and is responsible for turning in the FFRs.

The project director works in conjunction with many departments, including, but not limited to: Business Affairs, Human Resources, and Facilities to carry out required tasks for the awarded program.

References:

Award Administration Organization Chart

<http://www.mdc.edu/grant-development/documents/Award%20Admin%20Org%20Chart.docx>

Question 4.1.2 D: Do individuals responsible for financial management of grant awards have the appropriate level of authority required to accomplish their duties?

Comment: Individuals responsible for financial management have clear levels of authority as provided by the MDC organizational charts and their job descriptions. Those levels of authority allow them to successfully accomplish their duties.

References:

Miami Dade College Organizational Charts

<http://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Question 4.1.2 E: Are the duties of each key position defined?

Comment: There are position descriptions providing a listing of duties and responsibilities for each key position.

References:

Miami Dade College Position Description - Assistant Controller, Restricted Accounts Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Assistant Controller, Treasurer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Controller

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0450-00E_Controller.pdf

Miami Dade College Position Description - Director of Purchasing

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf

Miami Dade College Position Description - Grant Director, Title V STEM

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0123_Grant_Director_Title_V_STEM.pdf

Miami Dade College Position Description - Senior Director of Campus Administration

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0677-00E_Senior_Director_of_Campus_Administration.pdf

Miami Dade College Position Description - Campus President

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0007-00E_Campus_President.pdf

Miami Dade College Position Description - Vice Provost, Human Resources

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0003-00E_Vice_Provost_Human_Resources.pdf

Miami Dade College Position Description - Associate Vice Provost, Facilities

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-00E_Associate_Vice_Provost_Facilities.pdf

Miami Dade College Position Description - Dean of Academic Affairs

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0801-00E_Dean_of_Academic_Affairs.pdf

Miami Dade College Position Description - Dean of Student Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0602-00E_Dean_of_Student_Services.pdf

4.1.3 The college should ensure that financial management staff members receive continuing educational opportunities to allow them to successfully manage Federal awards.

Question 4.1.3 A: What continuing educational opportunities are offered to the financial management staff in order for them to perform their required functions?

Comment: Continuing education is provided to financial reporting staff members through daily communications with their supervisors, on-campus job trainings provided by the College Training and Development (CT&D) department, and trainings provided by external organizations. Training topics often include: updates on laws, rules, regulations; on-the-job training; financial training; system training (including college software); personnel/human resources trainings; and cross-training with other departments within Business Affairs.

Some recent training attended by financial management staff includes:

1. Ethics;
2. Annual Accounting and Auditing Updates;
3. Compilation and Review;
4. Yellow Book updates; and
5. Governmental and Non-for-profit Updates.

References:

Training Course Example: *Consultant Led Grant Management Training (CTD0700L)*
<https://wape.mdc.edu/CTDRegistration/showclass.aspx?ref=803622&Status=>

Question 4.1.3 B How is the financial management staff made aware of funding agency expectations and changes to the award?

Comment: The financial management staff is made aware of funding agency expectations and changes to the award through the contract and grant documents provided by either the project directors or the Resource Development department. In order to open an account for the grant project at the College, the project staff is required to forward the award documents to the Restricted Accounts Management staff.

The financial management staff periodically communicates with the funding organizations regarding clarification on requirements; updates on laws, rules, and regulations pertinent to the award; and program progress status. In addition, the financial management staff communicates on a daily basis with project directors regarding matters such as changes in the scope of program activities, future plans for the project, standard financial management issues, and other relevant matters.

References:

MDC Grants Quick Reference Guide, pages 10-14
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Miami Dade College Manual of Procedure, Procedure Number 3092, Administration of Approved Federal and Other Externally Funded Grants <https://www.mdc.edu/procedures/Chapter3/3092.pdf>

4.1.4 The college should ensure an appropriate segregation of duties for staff members performing the financial management functions for the college.

Question 4.1.4 A: How does the college ensure adequate segregation of duties?

Comment: Segregation of duties begins when a College employee is assigned access to the College's finance systems, accounts, and related systems. This is done by using a *System Access Form* and *Finance Chart of Accounts Form*.^{*} When an employee leaves the college, all related access must be removed. Each employee is assigned specific types of duties and responsibilities in the system. Some employees can only be initiators/processors/preparers while others may only

be approvers. ** Usually, a College transaction will require at least one level of approval with additional levels of approval required depending on the dollar threshold. **

Finance management is handled by both campus and district Business Affairs personnel. Each employee at the campus level reports through his or her proper chain of command up to the campus administration. Employees at district levels report directly or indirectly to their division or District administration. Employees at the district or division level also are divided into the categories of (1) initiator/preparer and (2) approver. Employees at the district level review invoices to verify that vendors are correctly listed, whether general ledger codes are properly used, and whether invoice content corresponds to items received. Other information, such as whether accounts are allowable or if the cost is correctly computed, are part of functions of campus administration. The Payroll department processes payroll based on the review and approval of campus and/or district areas. Payroll must also communicate with Human Resources on a periodic basis to process payroll. However, with regard to time and effort, payroll review and verification are part of campus or other district area functions.

Through the Bursar's Office at each campus, funds are collected and posted to the College's financial system. The Bursar's Office also disperses funds, such as petty cash funds to College employees. In the Controller's Office, incoming checks and cash from external sources are received, logged, and prepared for deposit at the campus Bursar's Office. Through the Cash Management Department (which is part of Business Affairs) different treasury analyst managers have the duties of performing reconciliations, and requesting the draws-down of funds. Staff also performs the task of posting incoming cash.

*The Finance, Chart of Accounts, and Security Department assigns each new employee access to the accounting system which enables him or her to perform their daily accounting functions. This access is granted once the appropriate form (*MDCConnect Access Form for Finance and Payroll System*) is completed and signed by the employee's direct supervisor and the Associate Vice Provost of Accounting Services. Additionally, there is a form that must be completed to establish, modify, or remove access with the approval paths in the Finance and Payroll system, known as the *MDCConnect Finance and Payroll System Approval Path Request Form*. This form must be completed and signed by the campus or district supervisor and the Associate Vice Provost of Accounting Services. All approvals and access forms are maintained in the Finance, Chart of Accounts, and Security Department.

**The roles and approval capabilities of staff are assigned within the *MDCConnect Finance and Payroll System Approval Path Request Form*. The Approval Path is an approval system for controlling the processing of expenditures requiring signature or electronic approval by system selected users. This form establishes who will be able to create a department requisition or disbursement in the system, the budget manager/approver or payroll approver, and the restricted approvers, based on the dollar limits of the transactions (i.e., \$5,000 - \$14,999 and over \$15,000). This checks and balances system ensures that staff with the ability to create and prepare transactions do not simultaneously have the capacity to approve the transactions. Refer to the form for more details on the different user types, functions of these, any restrictions, and pay grade.

References:

MDCConnect Access Form/Financial Payroll System

<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Access%20Request%20Form%20rev%20042412.pdf>

MDCConnect Finance an Payroll System, Approval Path Request Form

<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Approval%20%20Request%20Form%20040912.pdf>

Question 4.1.4 B: How does the college exercise effective control and accountability for all funds?

Comment: On an annual basis, the College must submit the College Annual Planning and Budget for all funds for approval by the Board of Trustees. Based on their approval, the College carries out the financial planning.

The term “fund” is defined as an accounting entity with a self-balancing set of accounts consisting of assets, liabilities, and fund balance. The purpose of fund accounting is to classify resources according to restriction and limitations placed on them, and to provide information that is sufficient to determine whether proper use has been made of those resources. The College has nine funds; Unrestricted Funds, Restricted Funds, Auxiliary Funds, Loan and Endowment Funds, Scholarship Funds, Agencies Funds, Unexpended Plant Funds, Debt Service Funds, and Capital Asset Funds.

Each fund contains at least one and often multiple accounts referred to as "Chartstrings". The College Budget Office is responsible for setting up budgets in all of the Unrestricted Funds for campus use. The Restricted Accounts Management department is responsible for assisting the project director in setting up accounts, as well as budgets, for all of the restricted accounts. Each of these accounts is assigned to the different campuses or the district level and each campus and district administration or division is responsible for exercising effective control and accountability of all programs and related accounts.

The College performs end of month accounting work and submits a Quarterly Financial Report to the Board of Trustees for approval. The college also sends College Annual Financial Reports to the State of Florida (Department of Education, Division of Florida Colleges).

References:

Miami Dade College Manual of Procedure, Procedure Number 3100, Fund Groups Used by Florida's Community Colleges

<https://www.mdc.edu/procedures/Chapter3/3100.pdf>

Miami Dade College Manual of Procedure, Procedure Number 3080, Financial Reports

<https://www.mdc.edu/procedures/Chapter3/3080.pdf>

Question 4.1.4 C: How does the college document appropriate approvals?

Comment: Appropriate approvals are those established in the accounting system through the Access and Approval Request Forms that are completed with the hiring of new staff or the creation of accounts (Chartstrings).

The Finance, Chart of Accounts, and Security Department are responsible for receiving and processing requests for access (i.e., account creation, approval paths, and chart of accounts). All necessary forms are available on the College website and are to be completed by appropriate personnel.

Upon receipt, the Finance, Chart of Accounts, and Security Department ensures that the approval paths are appropriate based on the Approval Path Quick Reference Guide, which is located on the second page of the forms. For example, a 1st Level Approver/Budget Preparer for payroll must have a pay grade of 15 or above. A 1st Level Approver/Budget Preparer for financial transactions must have a pay grade of 18 or higher if they are academic staff or be of any administrative level if they are a District or non-academic employee.

When a project director completes the initial Approval Path Request Form, it must be signed by the Campus or District designee (often the Campus President). This is then forwarded to the Chart of Accounts department for final review and processing. NOTE: Chartstrings are opened pending the completion of the Approval Path Request Form. Failure to submit this form to the appropriate office will result in the rejection of all transactions attempted in the system.

As changes (additions/deletions) in personnel occur throughout the life of a contract/grant account, the forms are resubmitted with the changes to the Finance, Chart of Accounts, and Security Department. Upon processing approvals, the forms are imaged and filed.

References:

MDCConnect Access Form/Financial Payroll System

<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Access%20Request%20Form%20rev%20042412.pdf>

MDCConnect Finance an Payroll System, Approval Path Request Form

<https://www.mdc.edu/businessaffairs/Papers/Forms/MCO%20Approval%20%20Request%20Form%20040912.pdf>

4.2. The college should have an adequate accounting system that is compliant with the applicable generally accepted cost principles (2 CFR 220, 2 CFR 230, FAR Part 31, 2 CFR 200), administrative requirements (2 CFR 215, 2 CFR 200), and internal policies and procedures.

4.2.1 The College should have systems in place to ensure compliance with mandated Federal and award-specific requirements, for cost principles, audit, and administrative requirements, and other financial compliance regulations.

Question 4.2.1 A: How do the accounting procedures identify and segregate unallowable costs on an award?

Comment: Circular A-21 (relocated to 2 CFR Part 220) establishes principles for determining costs applicable to grants, contracts and other agreements with educational institutions. In order

for the College to meet federal requirements, it is necessary to identify and correctly allocate unallowable expenses as defined in the federal regulations. According to 2 CFR Part 220, “The test of allowability of costs under these principles are: (1) they must be reasonable, (2) they must be allocable to sponsored agreements under the principles and methods provided herein, (3) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances, and (4) they must conform to any limitations or exclusions set forth in these principles or in the sponsored agreement as to types or amounts of cost items.”

Unallowable costs should not be charged to grant accounts. The MDC Grants Quick Reference Guide provides some written guidelines on the allowability of costs. In addition, an overview of the identification and segregation of allowable and unallowable costs on awards are addressed through College procedures. The first and foremost responsibility for identifying and segregating unallowable costs is at the department level when the costs are incurred and recorded. It should be noted that guidelines are not all-inclusive and project directors are required and responsible for being familiar with the contract award terms and conditions specific to their award in order to identify the award specific allowable versus unallowable costs.

In addition, the initial budget setups for each Chartstring include the costs that are allowable under the grant or contract. The Chart of Account form that is completed for the assignment of a Chartstring specific to the award/contract includes a request for those accounts (general ledger codes) that are generally allowable under Federally-funded awards. The budget set-up process is performed once the sponsoring agency has approved the budget/proposal.

Activities and expenses which are unallowable for reimbursement on a Federally-funded award may still be appropriate, necessary, and allowable on a non-Federally funded award. Project directors may still incur in these activities/expenses which must be coded to separate organizational unit, department Chartstring, or general ledger codes that readily identify the expenses as unallowable (i.e., 6451x-Advertising (General Marketing Unallowed for Grants); 64517-Ticketing Services; 65503-Diplomas/Covers for Convocation; 694xx-Depreciation; 69501-Bad Debt Expense). A list of unallowable costs include alcoholic beverages, bad debts, commencement or convocation costs, entertainment costs, etc., and are included in the College's procedures.

Unallowable costs are further identified through ongoing reviews of expenses conducted by the project directors (i.e., monthly account reconciliations). If during the reconciliation process, any unallowable costs are identified, the project directors (or designees) must request a transfer of costs (journal entry) to move the unallowable costs to a different account and ensure that such costs have not been charged to the award.

References:

MDC Grants Quick Reference Guide, page 8 and Appendix B

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%2>

Question 4.2.1 B: Which of the College’s policies and practices ensure compliance with mandatory cost accounting standards (CAS501, 502, 504, 505)?

Comment: The Controller ensures compliance with the applicable cost accounting standards:

A. Cost Accounting Standard 501 - Consistency in Estimating, Accumulating, and Reporting Costs by Educational Institutions:

This standard requires that all costs be estimated, accumulated, and reported consistently. A cost that is included in a contract or grant proposal as a direct cost must be accumulated as a direct charge in the accounting records. The same rule applies to indirect charges.

B. Cost Accounting Standard 502 – Consistency in Allocating Costs Incurred for the same Purpose by Educational Institutions:

This standard requires that costs incurred for the same purpose be accounted for in the same manner. A department cannot account for such costs in one manner while another department accounts for them differently. Therefore, this standard requires that the College have established cost accounting practices that are applied consistently throughout the campus.

C. Cost Accounting Standard 505 – Accounting for Unallowable Costs – Educational Institutions:

This standard requires that unallowable costs be identified and excluded from any costs charged to federal contracts and grants. The College’s procedure for complying with this standard are described in Accounting for Federally-Defined Allowable and Unallowable Costs.

D. Cost Accounting Standard 506 – Cost Accounting Period for Educational Institutions:

This standard requires that the College’s cost accounting period be the same as the College’s fiscal year.

E. Disclosure Statement (DS-2):

The disclosure statement is required from any educational institution that receives an aggregate sponsored agreement chartstring to or in excess of \$25 million during the latest completed fiscal year. The Business Affairs Division is responsible for maintaining an accurate DS-2 and filing amendments to the DS-2 when disclosed practices are changed to comply with a new or modified standard, or are changed for other reasons.

References:

48 CFR 9903.201-1

http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=5d17ce36ed3750de0595cf11f3ce37b1&n=48y7.0.11.26.4.2&r=SUBPART&ty=HTML#se48.7.9903_1201_61

Question 4.2.1C: How does the college conduct an ongoing review program to ensure that revisions to the DS-2 are filed and required changes in cost accounting practices made after?

Comment: Not applicable to Miami Dade College. Federal Public Law 100-679 requires a Disclosure Statement (DS-2) of cost accounting practices from any institution of higher education that receives \$25 million or more in sponsored agreements or awards.

The DS-2 is intended to clarify the cost accounting practices that the institution follows or proposes to follow. The DS-2 describes the methodology for distinguishing direct costs from facilities and administrative costs (also known as indirect costs) and identifies the methodology for cumulating and allocating the facilities and administrative costs.

References:

48 CFR 9903.202-1

http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=5d17ce36ed3750de0595cf11f3ce37b1&n=48y7.0.11.26.4.2&r=SUBPART&ty=HTML#se48.7.9903_1202_61

Question 4.2.1 D: When did the college last review and update the accounting policies and practices?

Comment: June 2014. Periodically and throughout the year, a review of the various departmental procedures is conducted by the Controller's Office.

References: None

Question 4.2.1 E: What is the process for ensuring compliance with external audit requirements of 2 CFR Part 200, Subpart F - Audit Requirements?

Comment: In order to remain compliant with 2 CFR Part 200, since Miami Dade College expends \$750,000 or more during the fiscal year in Federal awards, a single audit is conducted in accordance with §200.514 on a yearly basis.

The Controller is the designated the audit liaison, responsible for

- Procuring or otherwise arranging for the audit in accordance with §200.509 Auditor selection, and ensuring it is properly performed and submitted when due in accordance with §200.512 Report submission;
- Preparing appropriate financial statements, including the Schedule of Expenditures of Federal Awards (SEFA) in accordance with §200.510 Financial statements;
- Promptly following up and taking corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with §200.511 Audit findings follow-up, paragraph (b) and §200.511 Audit findings follow-up, paragraph (c), respectively; and
- Providing the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit.

References: None

4.2.2 The college should have a system in place to ensure that costs charged to the funding agency benefit and are properly charged to the award project account. Costs should be consistently treated as direct or indirect costs. Allocated costs (e.g., fringe benefits, F&A, or IDC) should be equitably distributed. Internally allocated costs, such as recharge centers, should be periodically reviewed and approved by the college.

Question 4.2.2 A: What system is in place to determine whether costs charged to an award are reasonable and allowable?

Comment: All costs charged to an award are first reviewed and approved by the project director and then they are reviewed by the project director's supervisor and possibly campus or district administration. All project directors and their supervisors receive a copy of the MDC Grants Quick Reference Guide which refers employees to the applicable rules, regulations, and requirements; such as the new OMB Super-circular (2 CFR 200), formerly OMB Circulars A-21, A-110, and A-133, which defines explains the allowability of costs and also clarifies unallowable costs. Project directors are encouraged to contact either the Grant Compliance Officer or the Assistant Controller for Restricted Accounts Management if they have specific questions on the allowability of a cost prior to spending funds.

References:

MDC Grants Quick Reference Guide, page 8

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 4.2.2 B: Who is authorized to incur costs for an award? Are there varying levels of approvals depending on cost thresholds?

Comment: All costs are authorized by the project director, their supervisor, and campus or district administration. There are varying levels of approvals based on cost thresholds found on the second page of the Approval Path Request Form as noted below.

| APPROVAL PATH QUICK REFERENCE | | | | |
|---|---------------|--|---|------------------------------------|
| USER TYPE | SYSTEM | FUNCTION | RESTRICTION | PAYGRADE |
| Preparer | PAYROLL | Prepares electronic rosters for approval | Cannot prepare BT's or approve any transactions. Purchasing Card Data Entry Access is requested on a separate form. | Any |
| | FINANCE | Prepares DN and DS transactions | | Any |
| Approver | PAYROLL | Approves/Rejects electronic roster. | Cannot prepare rosters. | Pay grade 15 or higher. |
| Budget Manager 1 st level approver | FINANCE | Executes BT transactions. Approves/Rejects BT, | An approver cannot prepare DN nor DS transactions. An approver can enter Purchasing | Academic - Pay grade 18 or higher. |

2). Documentation to support time devoted to the grant must be provided with the memorandum. NOTE: There is a new Payroll Journal Entry template or request form that will serve as the memorandum request, and this may be found on the Business Affairs forms website, through the link included herein, or by requesting it from the Restricted Accounts Management department. Documentation to support the journal entry request for payroll includes the payroll report (MFX 073), which is available upon request from the Restricted Accounts Management department and the Time and Effort Certification form.

Grant related non-personnel expenditures (i.e., office supplies, postage, communication, etc.), in certain instances, are initially expended from a Fund 1 account. The project director must submit a memorandum request to the Restricted Accounts Management Department for transferring of these expenditures from the Fund 1 account to the appropriate Fund 2 account when funds are available. Documentation to support expenditures must be provided with the memorandum (i.e., disbursements, invoices, receipts, etc.).

Additionally, internal processes are in place for approving, documenting, correcting, adjusting, and closing credit and transfer entries; and, although these are documented within the Controller's office, a brief overview follows. Any journal entry request for transferring costs needs to be accompanied showing the approval of the department head, project director, or designee; and, must indicate the reason/justification for the transfer of costs, amount, Chartstring, general ledger code, and supporting documentation. Examples of supporting documentation may include invoices paid, purchasing card transactions or credit card statements, payroll transactional detail reports/print-screens (MFX073), credit and collection receipts, etc. Assigned staff members in the Business Affairs Office review and input the journal entry with a proper, detailed description in the accounting system, which is followed by review, approval, and posting to the general ledger by the Controller or one of the Assistant Controllers. Other journal entries may be needed as accounts are reconciled during the end of month process within the Business Office. Staff members are assigned to review and reconcile accounts, as well as initiate/input journal entries as needed. These journal entries are entered into the system with a description identifying the reason or purpose and are accompanied with supporting documentation, as previously listed. Upon review, the Controller or one of the Assistant Controllers are responsible for approving and posting to the general ledger.

Similarly, departments may need to have budgeted funds transferred between general ledger codes. These budget transfers may be initiated by the department head, project director, or designee. If the budget transfer involves a sponsored agreement, the request must conform to the initial budget submitted and approved, and may even require an amendment or line item revision – all of which is monitored by the project directors. When such changes require prior approval from the sponsoring agency, written documentation of the approval must be provided to the Restrict Accounts Management department. Upon review of a budget transfer, in general, it is approved by the Budget Department, Controller, or one of the Assistant Controllers. However, requests for budget transfers or amendments involving a sponsored agreement that do not conform to Federal and funding agency requirements will not be approved.

Reconciliations between the subsidiary and general ledger are conducted through a manual process. There are a number of reports generated by the different areas in the Business Affairs Office that are used to reconcile accounts. The reconciliation process is documented through internal processes in the respective departments within Business Affairs, and results in the steps previously discussed in this section involving approving, documenting, correcting, adjusting, etc., transactions.

References:

Miami Dade College Manual of Procedure, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures
<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

4.2.3 The college should have written policies and procedures defining allowability of costs that are consistent with Federal cost principles and the award.

Question 4.2.3 A: What controls are in place to identify and segregate unallowable costs?

Comment: The College adheres to the Florida College System accounting manual which is authorized by Rule 6A-14.072, F.A.C. This accounting manual establishes the basic structure that is currently used in the college's accounting system, establishing the use of funds, organizational unit structure, general ledger assignments, etc. The accounting manual provides uniformity in terms of terminology and classifications amongst all of the Florida colleges, and is the basis used in the College's accounting system. It establishes the structure for consistent reporting and accounting treatments across departmental areas (Chartstrings).

Controls that are in place begin when an award is received, and continue through the set-up of the award in the accounting system and the reconciliation processes.

Procedures 3092 and 3093 specify the steps that need to be taken when an award is received by the college and is as follows:

- (1) Project directors must submit contract/grant package which includes the memorandum requesting account (Chartstring), overview of terms and conditions, approval path request form, Board approved agenda item, award letter with all attachments and executed contract, copy of contract/grant proposal, and approved budget.
- (2) With the submittal of the package, a Chartstring identifier is assigned by the Restricted Accounts Management Department and a modification chart of accounts form is completed and submitted to the Finance, Chart of Accounts, and Security Department in order to establish in the accounting system. NOTE: The chart of accounts form will indicate the request of general ledger codes that are to be assigned to the Chartstring.
- (3) The modification chart of accounts will indicate the general ledger codes that need to be established or associated with the Chartstring in order to identify costs/expenses.

Since the College's accounting system fundamentally uses as its base the Florida College System's Accounting Manual, the organizational units, Chartstrings (essential Departments), and general

ledger codes are used to identify and report expenses that are allowable and/or unallowable to specific contract/grant agreements. This is essential in order to identify expenses that will be either included or excluded from the indirect cost rate calculation.

At the time that an expense is initiated (whether it is through a disbursement, purchasing card, or purchase order), the project director or designee needs to ensure that the cost is coded for the purpose intended and in the correct general ledger code. During the monthly reconciliation process, the project director or designee or staff within the Restricted Accounts Management Department will have another opportunity to review the costs charged to the sponsored agreement. If any errors are noted in coding and requires a transfer from one funding source to another (i.e., any other fund to fund 2 or one grant account to another grant account), a journal entry request form will be submitted to the Assistant Controller along with the Cost Transfer Justification Form and pertinent supporting documentation.

References:

Miami Dade College Manual of Procedure, Procedure Number 3092, Administration of Approved Federal and Other Externally Funded Grants
<https://www.mdc.edu/procedures/Chapter3/3092.pdf>

Miami Dade College Manual of Procedure, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures
<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

MDC Grants Quick Reference Guide, page 21
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 4.2.3 B: How do accounting procedures include a list of expressly unallowable costs under Federal cost principles (OMB Circular A-21 and 2 CFR 200)?

Comment: All costs must first comply with College policies and procedures on allowable expenditures, as these are intended to ensure compliance with state and federal laws where applicable as well as fiscal accountability. Refer to the College's Manual of Procedures, Chapters 2, 3, and 6 on the areas of personnel, financial management, and contracts and purchasing for procedures that address allowable costs for salaries and wages, procurement, travel, purchase of goods, and the acquisition of capital equipment

A. Allowable Costs According to Federal Regulations: Allowable costs are those that meet the criteria for authorized expenditures as specified in the cost principles. In order for federal standards of allowability to be met, costs charged to contracts/awards must be:

- (1) Reasonable: Costs are considered to be reasonable if the goods or services acquired and the dollar amount of the costs:
 - reflect a prudent and responsible action;

- are necessary;
- are in accordance with all applicable external regulations and terms; and,
- are consistent with College policies and procedures governing the action

(2) **Allocable:** Costs are considered to be allocable if the costs of the goods or services to a particular cost objective (i.e., department, sponsored agreement, etc.) are chargeable or assignable to such cost objective in accordance with the relative benefits received or other equitable relationship. Costs to sponsored agreements are allocable if the cost incurred:

- is solely to advance the work of the sponsored agreement;
- benefits both the sponsored agreement and other work of the College in proportions that can be approximated through reasonable methods;

NOTE: Costs incurred for equipment or other capital items specifically authorized under a sponsored agreement are assignable to the sponsored agreement for the authorized amount regardless of the use that may subsequently be made of the equipment or other capital items involved.

(3) **Consistently Treated:** Costs are considered to be consistently treated if these are applied in the same manner to both federal awards and other institutional activities based on the College's policies, procedures, and regulations.

(4) **In Conformity with Award Restrictions:** Costs are considered to be in conformity with award restrictions when these adhere to the limits or exclusions on the types or amounts of costs as set forth in the applicable cost principles; federal rules, regulations, and laws; award terms and conditions; and, other governing regulations.

B. Allowability/Unallowability of Selected Cost Items: The federal regulations identify certain types of costs that may be allowable and/or unallowable under the cost principles. Whenever there is a conflict between the provisions of the federal regulation and a specific sponsored agreement, the terms and conditions of the agreement will prevail. Refer to Appendix B of the MDC Grants Quick Reference Guide for a chart that provides a summary reference of selected costs items that are identified in 2 CFR 220, Appendix A.

C. Other Considerations and Definitions.

- Accounting System.** The College abides by the Council of Business Affairs Florida College System's Accounting Manual, which provides the foundation of the College's accounting system; ensuring that requirements under the General Accounting Standards Board (GASB), State appropriations, and Florida Statutes are met. Through the structure and use of organizational units and general ledger codes, the College is able to segregate and identify costs that are allowable from those that are unallowable.
- Termination of Sponsored Agreement.** Costs directly related to grant activity for a given period, that was accrued by the College because it will not be paid until after the grant terminates, may be charged to a grant prior to termination. Grant funds held to pay future liabilities should be kept in a fund restricted for that purpose until the accrued liability is paid.

- c. Direct Costs. A cost that can be identified specifically with a particular cost objective, such as a grant or sponsored agreement, project, or other College activity. Direct costs may not be assigned to a federal award if another costs incurred for the same purpose, in similar circumstances, has been allocated to the award as an indirect cost.
- d. Indirect Costs. A cost that has been incurred for common or joint objectives of an organization and cannot be readily identified with a particular cost objective. Indirect costs may not be assigned to a federal award if another costs incurred for the same purpose, in similar circumstances, has been allocated to the award as a direct cost.

References:

MDC Quick Reference Guide, page 8 and Appendix B

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 4.2.3 C: Have there been any recent audit findings that have identified unallowable costs charged to a sponsored award?

Comment: Yes. All requests for specific audit findings for grants or contracts should be submitted to the Associate Vice Provost for Accounting Services & Controller.

References: None

4.2.4 The college should have policies and systems that differentiate costs as direct and indirect based on applicable Federal regulation and the terms of the negotiated IDC rate agreement.

Question 4.2.4 A: How does the college's system identify whether costs are to be treated as direct or indirect?

Comment: The College has an approved indirect costs (or F&A – Facilities & Administrative Cost) agreement with the U.S. Department of Health and Human Service (DHHS), the federal cognizant agency. The approved rates are 48.3% for on-campus and 14% for off-campus, which are applicable to all programs. This agreement specifically excludes capital expenditures (buildings, individual items of equipment with a useful life of more than one year and acquisition cost of \$5,000 or more per unit, alterations, and renovations) as well as subawards from the indirect cost rates. Furthermore, the agreement specifies the inclusion of paid absences (considered part of salaries/wages) and fringe benefits as follows: vacation, holiday, sick leave pay, other paid absences, FICA, retirement, health and dental insurance, disability insurance, worker's compensation, and life insurance.

The College's accounting system utilizes Chartstrings in order to identify specific sponsored agreements. Additionally, each sponsored agreement is assigned general ledger codes that conform to the budget that was proposed and approved by the sponsoring agency. These general ledger codes specifically identify direct costs from those that are indirect costs. For example, salaries

and wages specifically identify the type of position through general ledger codes 5xxxx, whereby the College is able to distinguish between instructional, management/administration, other professionals, technical/clerical, etc. Fringe benefits are also identified through general ledger codes 591xx and 592xx, whereby the College is able to distinguish between FICA, retirement, health, dental, disability, life insurances, and workers' compensation. Other than those already discussed, examples of direct costs include travel, consulting services, and student support (training grants). Examples of costs that are typically considered indirect costs include maintenance, depreciation, local telephone services, utilities, and administrative staff.

The indirect costs calculation is a manual process that is performed with the information contained in the general ledger and in accordance with the approved DHHS agreement or, more often, is based on the maximum indirect cost rate allowed by the awarding federal agency as indicated in the approved budget and sponsored agreement (award documents). This latter maximum rate has typically ranged between 8% and 14%, from the College's experience in handling contracts and grants, but may be lower or higher. In the calculation process, an analysis is made of the sponsored agreement (Chartstring) expenses and only direct costs as identified by the general ledger codes as well as those agreed upon in the contract/grant agreement, terms/conditions, and budget are included while those expenses coded to general ledger codes that are deemed indirect are excluded.

Once the calculation is performed, the College further identifies the funding source for indirect costs (i.e., 67601 – Indirect Cost Expense Private, 67602 – Indirect Cost Expense State, 67603 – Indirect Cost Expense Federal). Each Chartstring will have the appropriate general ledger code assigned based on the funding source. This is part of the account set-up through the access forms that were previously discussed elsewhere in this document.

All of these general ledger codes as well as the accounting structure used in the accounting system (funds, organizational units, Chartstrings, etc.) have been implemented by the College following the guidance from Florida College System's Accounting Manual, discussed elsewhere in this document as well.

References:

MDC's Federally Negotiated Indirect Cost Rate Agreement

http://www.mdc.edu/grant-development/documents/MDC%20Indirect%20Cost%20Rate%20Agreement%208_2013.pdf

Question 4.2.4B: How is the accounting for indirect costs in accordance with the established rate methodology?

Comment: Upon receipt, grant funds are assigned a specific GL code if they are indirect costs. The amount assigned is equal to or less than the federally negotiated rate of 48.3% on-campus and 14% off-campus. This rate is approved by DHHS and meets the methodology requirements.

References:

MDC's Federally Negotiated Indirect Cost Rate Agreement

http://www.mdc.edu/grant-development/documents/MDC%20Indirect%20Cost%20Rate%20Agreement%208_2013.pdf

Question 4.2.4C: Are there occasions when rates not consistent with the negotiated rate agreement are used? If so, what are these and what is the reason?

Comment: There are occasions when rates not consistent with the negotiated agreement are used. These occasions include: when the indirect cost rate is limited to a lower rate by the funding agency and when the College decides not to charge indirect costs at its discretion. In some instances, the College does not charge an indirect cost rate in order to ensure that more funding is used for the grant program and direct costs or in order to make the proposal more competitive.

References:

Guidance Regarding Indirect Cost Rates for the Federal TRIO and Child Care Access Programs

<http://www2.ed.gov/about/offices/list/ope/trio/indirectcosts.html>

4.2.5 The college should have a system in place for accurate and consistent recording and reporting of direct time and effort costs charged to the award.

Question 4.2.5 A: How are the time and effort reports submitted? How are they maintained?

Comment: The project director collects Time and Effort Certification Forms from all grant funded employees and those employees whose salaries are used as a cost share for a grant on a monthly basis. The completed signed physical copies of the Time and Effort Certification Form are maintained by the project director and copies are sent to Restricted Accounts Management on a monthly basis for reconciliation with actual payroll records.

References:

MDC Grants Quick Reference Guide, page 19

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 4.2.5 B: Who is responsible for reviewing the Time and Effort Reports charged to an award?

Comment: The project director reviews Time and Effort Certification (T&E) forms for project staff and for those contributing cost-share efforts. The supervising campus or district administrator reviews the Time and Effort Certification Form of the project director.

References:

MDC Grants Quick Reference Guide, page 19

Question 4.2.5C: Are the fringe benefits based on a negotiated fringe benefit rate or are they charged based on actual costs? Are they accrued or are payments made as actual charges are incurred? If they are claimed as incurred, does the College have outstanding unpaid liabilities for fringe benefits? How are leave payouts addressed for grant funded employees?

Comment: MDC meets the criteria for disbursing fringe benefits to grant-funded employees. Fringe benefits include, but are not limited to,

- the costs of leave (vacation, family-related, sick or military, holidays, court leave, administrative leave, annual leave, PSAL)
- unemployment benefit plans
- worker's compensation
- pension plan costs
- Post-Retirement Health
- tuition
- remission of tuition
- severance payments

The fringe benefit rates are charged based on the actual costs of the benefits. The payments are made as the actual charges are incurred. The College does not have any outstanding unpaid liabilities for fringe benefits.

At the time of submitting proposals to funding agencies, payroll related costs need to be addressed. Approvals to accrue leave (i.e., vacation, PSAL, etc.) earned during the grant award period that are not paid out from grant funds during the same should be requested from the funding agency for when this leave is actually paid. Potential salary enhancements during the fiscal year or grant period should also be a consideration.

References: None

Question 4.2.5 D: How do we ensure that salaries for the project directors and award staff, charged to or cost-shared, reflect the level of effort commensurate with proportional share of salary paid by the grant? Is distribution of salary and wages based on employee's total activity?

Comment: All accounting transactions are captured through Chartstrings (please see Question 4.1.4A). The Human Resources' Request for Personnel Action (RPA) form is used to enter the employee into the system. The RPA is completed by the department hiring the employee and forwarded to Human Resources with the appropriate signatures for processing. In the RPA, each employee is assigned to a specific Chartstring for a set period of time. Based on the assigned Chartstring entered into the system by HR, payroll transactions are processed for the employee. All payroll transactions are posted to the General Ledger in the assigned Chartstring.

Project directors are responsible for reconciling effort levels with payroll records. Due to current system limitations, it is not possible to have multiple assignments for an employee flowing through payroll. The distribution of the employee's time and effort must be done manually. Since one assignment is captured by the system, a payroll journal entry may be processed for employees with multiple assignments; thus, enabling the allocation of salaries to the appropriate Chartstrings (programs) to reflect employees' time and effort. Requests to transfer salaries charges are made on the payroll journal entry form, along with a cost justification form. The project director and campus or district supervising administrator is responsible for reviewing and approving these entries. These certifications are forwarded to the Restricted Accounts Management Department for final review and filing.

A payroll report, MFX073J3 Payroll/Benefits Expense Distribution Report, allows project directors to reconcile general ledger activity. This report details actual payroll and benefits charged and facilitates payroll transactions that may need to be moved based on the staff's time and effort on specific sponsored agreements, projects, grants, or contracts. This report is accessible to project directors who approve payroll or his/her designees (payroll preparers) by request through the Controller's Office. All other project directors must make a request from the Controller's office for a copy of the report to ensure that all project directors receive the payroll reports. The MFX073J3 is available as of February 2014. There may be instances in which a sponsored agreement will be charged the salary costs of employees who are not directly under the grant or under the approval path of the project director. In such cases, consent from the payroll approver of the respective department (Chartstring) must be obtained indicating the period of time for which his/her departmental payroll may be provided to the project director. The form that will document this may be obtained from the Restricted Accounts Management department, and through the link in this manual.

References:

Information on procedures for journal entries and forms is available upon request from the AVP of Accounting Services & Controller.

Question 4.2.5 E: How are changes in committed level of effort that require funding agency approval identified? How is action taken to ensure compliance with sponsor requirements?

Comment: Project directors communicate with Restricted Accounts Management and the Grant Compliance Officer on a periodic basis to ensure College actions are in compliance with the funder's requirements. Project directors are also responsible for initiating and forwarding amendments on the Request for Personnel Action to the Human Resource Division, reflecting any changes to the level of compensation and effort. Simultaneously, any changes to the level of effort need to be communicated by the project directors to both the Restricted Accounts Management department and the Grant Compliance Officer and then to the funder.

References: None

4.3. Systems should be in place to ensure that proper source supporting documentation is maintained for costs incurred under the award.

4.3.1 Charges booked to the project cost ledger for the award should be supported by adequate source documentation.

Question 4.3.1 A: How do you ensure that any limitations on the allowable costs for the award are honored?

Comment: The MDC Grants Quick Reference Guide provides the definition of the allowability of costs and **Question 4.2.3 B** provides an overview of the identification and segregation of unallowable costs on awards.

In addition, the College's program account budget in the MDConnect finance system sets limitations for over spending. The current accounting system does not allow expenditures to exceed what has been initially budgeted. It is the responsibility of the project directors to amend budgets as deemed necessary for their projects, obtain the proper authorizations from the funding agencies, and provide all supporting documentation to the Restricted Accounts Management Department. Only after all proper authorizations have been reviewed and approved are the budgets modified in the accounting system to reflect the appropriate changes.

References:

MDC Quick Reference Guide, page 8 and Appendix B

<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 4.31 B: How does the college verify that the transactions charged to the award have adequate supporting documentation?

Comment: Restricted Accounts Management (RAM) requires that project directors, and campus or district administration, attach adequate supporting documentation for all submitted transactions. Examples of supporting documentation that may be submitted include purchase orders, contracts/agreements, invoices, etc. All supporting documentation is retained by the RAM department.

References: None

Question 4.3.1 C: Where is the supporting documentation kept? How long does the college keep the files?

Comment: Supporting documentation is kept in both the project director's office and the Business Affairs' office. Supporting documentation for grants and contracts are required to be kept at the College for a minimum of 10 years.

References:

Miami Dade College Manual of Policy, Policy Number 1-25, Retention and Destruction of Records

<https://www.mdc.edu/policy/Chapter1/01-I-25.pdf>

Question 4.3.1 D: How does the college maintain complete and accurate financial reports? Does the college keep records of balance sheets and income statements?

Comment: The College has a month-end closing process for all transactions that were entered, processed, reviewed, and approved in the financial management system. Prior to this process, each department has various reports that are generated to reconcile certain accounts. Part of this reconciliation process involves preparing and approving journal entries, as these are deemed necessary.

Upon completion of each quarter, the College prepares financial statements (e.g., Statement of Financial Position and Statement of Revenues, Expenses, and Changes in Net Position) for presentation to the Board of Trustees. Reports are used (e.g., Trial Balance and various accrual schedules) in order to properly record transactions each quarter. These same statements are part of the Annual Financial Report package that is submitted to the state.

References:

A copy of a sample Board Item related to quarterly financial statements and year-end reports is available upon request from the AVP of Accounting Services & Controller.

Miami Dade College Manual of Policy, Policy Number 1-25, Retention and Destruction of Records

<https://www.mdc.edu/policy/Chapter1/01-I-25.pdf>

Question 4.3.1 E: What source documentation (purchase orders, invoices, canceled checks etc.) does the college keep to maintain records?

Comment: The College maintains all source documentation, including purchase orders, canceled checks, invoices, payroll records, and cash receipts. The purchase orders are maintained in the Purchasing Department and are available upon request. The voucher packages that are filed in the Central Accounting Department and include copies of the invoices (with any required signatures of approval) and a copy of the issued checks (unsigned). The Cash Management Office has access to the cancelled checks, and maintains this on file.

References: None

Question 4.3.1 F Are cost transfers only made with adequate justification and in a reasonable period of time with reasons for transfer explained and documented, and documentation retained by college?

Comment: A cost transfer is the assignment of an expenditure or charge to a federally or non-federally funded account that was initially recorded in another account. It involves moving an expense from one funding source to another. Cost transfers on sponsored accounts are often scrutinized by auditors as well as agency officials. Frequent, tardy, or inadequately explained transfers, particularly where the projects involved have significant cost overruns or unexpended fund balances, can raise serious questions as to the propriety of the transfers. As such, all transfers must be fully documented as to the need for the correction. If only a portion of an

expenditure is being transferred, the explanation must also include the means of allocating between accounts.

A. Definitions

- Original Costs: The first posting of a cost to the general ledger.
- Cost transfer: An after-the-fact reallocation of costs, either salary or non-salary, to a sponsored project (grant/contract) within a 90-calendar day period from the original accounting date.
- Late cost transfer: An after-the-fact reallocation of costs, either salary or non-salary, to a sponsored project more than 90 calendar days from the original accounting date.

B. A cost transfer is permitted to correct an expenditure that is improperly charged to a sponsored agreement (grant/contract) when all of the following exists:

- the cost transfer occurs in a timely manner (i.e., promptly after the error is discovered);
- the costs to be transferred are allowable under the sponsor guidelines, college policies and procedures, laws and regulations; and,
- an appropriate and adequate explanation of how the error occurred.

C. Costs may be transferred for the following reasons:

- to correct clerical or accounting errors, such as transposition of numbers;
- to amend charges posted to wrong contract/grant; or,
- to resolve any misunderstanding of instructions by the project directors.

D. Transfer of costs for any of the following reasons is prohibited:

- to meet deficiencies caused by overruns or other fund considerations;
- to avoid restrictions imposed by law or by the sponsored agreement; or,
- for other reasons of convenience.

E. Cost transfers should be accomplished within 90 calendar days of when the error is discovered, but every effort should be made to effectuate the transfer promptly after the original charge first appears on the contract/grant ledger unless close-out requirements necessitate a shorter period of time.

F. Responsibilities of the project director:

- Monitor ledgers at least on a monthly basis to ensure proper posting of expenditures and timely discovery of any errors.
- As applicable, initiate and sign the request for the transfer of costs.
- Ensure transfers are made promptly after the error is discovered.
- Certify that costs being transferred are applicable to the sponsored agreement (contract/grant).
- Provide justification for any transfer that is sought to be made after 90 days from the original charge.

G. Payroll transfers

- All requests must be documented through the payroll journal form and cost transfer justification form.
- A copy of the payroll detail report (MFX073J3 – Payroll/Benefits Distribution Report) must also be submitted along with a copy of the previously submitted time and effort certification. The MFX073 report is available for project directors (as approvers) or designees (as payroll preparers) and needs to be requested through the Controller’s office. Project directors requesting payroll data on a Chartstring for which they are not the approver, must complete and submit a form with the authorization of the payroll approver of the Chartstring or designee. The form is available from the Restricted Accounts Management Department, and through the link in this document.
- The cost transfer justification form must be forwarded by the project director to the Restricted Accounts Management Department within 90 calendar days from the end of the month in which the error occurred for the sponsored agreement (contract/grant).
- Payroll cost transfer requests made after the 90 calendar day period will be considered late and will be approved in unusual or unique circumstances that result from actions outside the control of the originating department. For any such transfers approved, the originating department will be held responsible on any disallowance, fines, or penalties resulting from negative audit findings.

H. Non-payroll transfers

- All requests must be documented through the journal entry form and the cost transfer justification form.
- A journal entry form must be completed for submission, along with backup supporting documentation which may include the ledger, disbursement request, purchase order, invoice copy, etc.
- Both the cost transfer justification form and the journal entry form must be forwarded by the project director to the Restricted Accounts Management Department within 90 calendar days from the end of the month in which the error occurred for the sponsored agreement (contract/grant). For any request over the 90 calendar day period, approvals will only be granted based on a review and determination of whether the justification provided is valid.

NOTE:

When completing the cost justification form, how and why the error occurred must be indicated. The cost transfer justification provided may not simply state that it is to “correct an error” or “correct a project.” The following statement may be used as part of the justification provided: *“This cost was justified in the proposal, is allowable per College and sponsor policies, and is allowable under the OMB Circular.”*

References:

Miami Dade College Manual of Procedure, Procedure Number 3093, Processing and Reporting of Federal and Other Externally Funded Grant Expenditures

<https://www.mdc.edu/procedures/Chapter3/3093.pdf>

Office of Management and Budget (OMB) Circular A-21 (Including CAS) Online at:

<http://www.whitehouse.gov/omb/circulars/>

4.4. The college should have a system in place to ensure compliance with the terms, conditions, and specifications of the award relevant to financial management.

4.4.1 The college should have procedures to monitor compliance with the award terms, conditions, and specifications relevant to financial management.

Question 4.4.1 A: What systems are in place to ensure compliance with the financial management award terms?

Comment: College employees (including but not limited to: the project director, their supervisor, the GCO, the Assistant Controller for RAM, and Purchasing staff) manually review all of the terms, conditions, and specifications, and all other pertinent information to ensure compliance.

At the start of each new contract or grant, the Grant Compliance Officer schedules a Kick-Off Meeting with the project director and any additional staff they would like to include. This meeting is intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director will: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have.

To further assist the award management staff, the Resource Development department and the Grant Compliance Officer offer professional development for all Miami Dade College employees, especially award management staff, that covers topics such as regulations, the MDC Grants Quick Reference Guide, Time and Effort Reporting, and Cost Sharing. These programs may also include guest speakers from funding agencies as well as outside consultants. Staff is also invited to grant Kick-Off meetings and the Annual Best Practices Workshops. The MDC Grants Quick Reference Guide is also made available to all staff.

The Assistant Controller of the Restricted Accounts Management department reviews all contracts and grant award documents to familiarize herself and her staff with funding agency expectations. She also issues award memorandums to the Project directors that include all the pertinent information. This department is also responsible for the assignment of an account (Chartstring) for the grant, assists with budget set up and review, determines cost share and indirect cost rates, and maintains a tickler file with all grant information and report due dates.

In addition, all costs incurred by the award are authorized by the project director, their supervisor, and campus or district administration. There are varying levels of approvals required depending on the cost thresholds. Please see Question 4.2.2B for an explanation of the cost thresholds and approval requirements.

References:

Sample Grant Kick-Off Meeting Agenda

<http://www.mdc.edu/grant-development/documents/Grant%20Kick-off%20Agenda.docx>

Schedule of trainings from College Training and Development

<https://wape.mdc.edu/CTDRegistration/course.aspx>

Question 4.4.1 B How does the college disseminate information concerning financial management terms and conditions to staff?

Comment: The College disseminates information on financial management terms and conditions to staff via day-to-day communications (e.g., emails, meetings). Staff members are also invited to participate in periodic on-campus trainings to explain the various terms and conditions of grant awards. At the start of each contract or grant, the Grant Compliance Officer schedules a Kick-Off Meeting with new project directors and any additional staff he or she would like to include. This meeting is intended to provide the new project director with the basic information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director will: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have.

The Assistant Controller for Restricted Accounts Management reviews all contracts and grant award documents to familiarize herself and her staff with funding agency expectations. She also issues award memorandums to the project directors that include all the pertinent information.

In instances where changes to an award have been communicated to the Grant Compliance Officer, an email is sent to the project director, their supervisor, Campus or District Administration, and the Assistant Controller for Restricted Accounts Management explaining the changes. When necessary, a meeting is also scheduled to provide a detailed review of the changes.

To further assist the award management staff, the Resource Development department and the Grant Compliance Officer offer professional development for all Miami Dade College employees, including award management staff that covers topics such as regulations, the MDC Grants Quick Reference Guide, Time and Effort Reporting, and Cost Sharing. These programs may also include guest speakers from funding agencies as well as outside consultants.

References:

Sample Grant Kick-Off Meeting Agenda

<http://www.mdc.edu/grant-development/documents/Grant%20Kick-off%20Agenda.docx>

4.5. The college should have a process for working with foreign entities.

4.5.1 The college develops strategies to minimize taxation and manages tax related requirements for all jurisdictions where necessary.

Question 4.5.1 A: Do international tax experts (legal and accounting) determine the foreign laws and international treaties that govern taxation?

Comment: The College does not have highly complex transactions that involve international laws. Currently, a staff member in the Business Affairs department is in charge of determining whether payments to international vendors or individuals are subject to taxation rules of withholding. A cooperative effort is made between the Purchasing Department, Accounts Payable Department, and Restricted Accounts Manager to identify payments that are being made to foreigners. Once the payment to the foreigner is identified, the Restricted Accounts Manager obtains any needed pertinent information from Purchasing and conducts research as to whether

there are any applicable international tax treaties. This research includes consulting publications from the Internal Revenue Service. Once this research is conducted, an analysis is made on whether any existing treaties are applicable to a particular vendor/individual and a decision is made on whether any withholding tax is to be applied to the payment. If any withholding tax is applicable, the information is transmitted to the Accounts Payable Department and, later, the withholding is forwarded to the IRS.

References: None

Question 4.5.1 B: Does the college file tax documents in all jurisdictions where necessary?

Comment: The College reports foreign tax to the U.S. authorities, as deemed appropriate. The College requires a completed W-8 BEN form when dealing with foreign individuals, whereby the individual claims any applicable tax treaties. College staff has been assigned to review the applicable tax treaties and, when these do not apply, the appropriate withholding tax is forwarded to the IRS. Any department that has dealt with, or plans to deal with, a foreign entity for which there may be tax consequences are to forward pertinent information to the Controller's office for review.

References: None

Question 4.5.1 C: What processes are in place to ensure that the college considers appropriate objectives with regard to payment of associated tax burdens when negotiating new agreements?

Comment: The College automatically withholds 30 percent of the total contract for payment to the IRS. International tax agreements which may reduce or eliminate the IRS tax burden are honored upon the completion of appropriate documents by the recipient.

The requirement for withholding is addressed when the vendor becomes a registered vendor of the College. Foreign vendors that intend to execute an Agreement for Services with the College must present an IRS Form W-8Ben. This is an IRS requirement intended to provide the College with the requisite information to determine whether there is a withholding requirement, or whether there is an applicable tax treaty between the US and their country of residence that reduces or eliminates their tax liability and our withholding requirement. The W-8Ben form is collected by the Purchasing Department and forwarded to the Restricted Accounts Manager. The determination of a withholding requirement takes place in the Controller's Office by the Restricted Accounts Manager and is based on the documentation provided by the vendor. In the absence of an applicable tax treaty, IRS regulations require the College to withhold and remit the 30% withholding amount to the US Treasury.

Foreign vendors are notified of this requirement up front, so that they understand that if there is a withholding requirement, it becomes an issue between them and the IRS.

References:

MDC Internal Guidelines for Registering Vendors
<http://www.mdc.edu/grant-development/documents/VendorRegW9WBen-CFS.docx>

SECTION 5 – FINANCIAL REPORTING

5.1. A management structure should be in place to carry out the financial reporting functions of the college.

5.1.1 The college should have a clearly defined management structure that has direct responsibility for the financial reporting functions supporting the award.

Question 5.1.1 A: Does the organizational chart reflect the key positions?

Comment: All daily financial management operations are centralized in the District Office of Business Affairs. The financial management functions of the College are carried out by two Assistant Controllers under the supervision of the Controller. Financial management functions include the preparation of monthly, quarterly, and annual financial reports. The Assistant Controller of Restricted Accounts Management is in charge of the College's financial reporting with regards to grants and contracts. Daily operations of accounts payable and payroll are under the direct supervision of the department's directors. These areas, along with cash management and bursars, are under the umbrella of the Controller's office. Other staff members involved in the financial management of the College include the Directors of Student Financial Services, Purchasing, College Financial Aid, Budget Operations, Chart of Accounts Secured, Auxiliary Services and Risk Management.

References:

Refer to position descriptions as well as the organizational chart for reporting structure.

Miami Dade College Position Description - Controller

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0450-00E_Controller.pdf

Miami Dade College Position Description - Assistant Controller

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Assistant Controller II, Restricted Accounts

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Senior Vice Provost, CFO

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0005-00E_Senior_Vice_Provost_CFO.pdf

Miami Dade College Position Description - Associate Vice Provost

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-03E_Associate_Vice_Provost.pdf

Business Affairs Organizational Chart

<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 5.1.1B: How are lines of authority and responsibility delineated?

Comment: Lines of authority are delineated through the job descriptions of each position in the College. The Human Resources employee protocol also lists an employee's immediate supervisor and alternate supervisor.

As for upper management, the College has policies and procedures that are approved by the Board of Trustees. Under Procedure 1010, as prescribed in Florida Statutes 1001.64 and 1001.65, the College President is responsible to the District Board of Trustees for the implementation of all College policy. He is responsible for the administrative and managerial functions of the College. Under this procedure, the top level management structure is approved, including the position of Senior Vice-Provost and Chief Financial Officer. In accordance with the job description of Mr. Levering's position, he is responsible for maintaining overall administrative and fiduciary functions for general institutional services and management of business and financial activities. All positions (as described in the responses to the above question) report to him and are outlined in the Business Affairs reporting structure.

In addition, the Business Affairs website lists all the department heads within Business Affairs and which positions report to them.

References:

Miami Dade College Organizational Charts

<http://www.mdc.edu/ir/Fact%20Book/orgcharts.pdf>

Business Affairs Department Website and Directory

<http://www.mdc.edu/businessaffairs/departments.asp>

Business Affairs Organizational Chart

<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Miami Dade College Manual of Procedures, Procedure Number 1010, Administrative Organization

<https://www.mdc.edu/procedures/Chapter1/1010.pdf>

Miami Dade College Position Description - Controller

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0450-00E_Controller.pdf

Miami Dade College Position Description - Assistant Controller

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller.pdf

Miami Dade College Position Description - Assistant Controller II, Restricted Accounts

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Miami Dade College Position Description - Senior Vice Provost, CFO

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0005-00E_Senior_Vice_Provost_CFO.pdf

Miami Dade College Position Description - Associate Vice Provost

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0105-03E_Associate_Vice_Provost.pdf

Question 5.1.1 C: Are there any situations in the management structure that might lead to a conflict of interest? If so, what are they?

Comment: There are no situations that would lead to conflicts of interest because all College employees are governed by the provisions of the Code of Ethics of the State of Florida, Chapter 112, Florida Statutes, which prohibits certain actions or conduct and certain employment and business relationships.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics

<https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Florida Statutes, Chapter 112, Part III, Code of Ethics for Public Officers and Employees

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/0112PARTIIIContentsIndex.html

Business Affairs Organizational Chart

<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

5.1.2 Roles and duties of staff members responsible for financial report preparation and cash management for the college awards should be clearly assigned and defined.

Question 5.1.2 A: What are the different roles and duties assigned to staff responsible for the financial reporting process? Are they clearly defined?

Comment: The Restricted Accounts Management department is responsible for financial report preparation and the Cash Management department is responsible for requests for reimbursement (i.e., payments) and recordkeeping of incoming payments.

References: None

Question 5.1.2 B: Who has the responsibility for managing this financial reporting process?

Comment: The Assistant Controller for Restricted Accounts Management is responsible for financial reporting related to grants and contracts.

References:

Miami Dade College Position Description - Assistant Controller II, Restricted Accounts
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0470-00E_Assistant_Controller_II_Restricted_Accounts_Services.pdf

Question 5.1.2 C: Do individuals responsible for the financial reporting process have the appropriate level of authority required to accomplish their duties?

Comment: Individuals responsible for financial reporting have clear levels of authority as provided by the MDC organizational charts. Those levels of authority allow them to successfully accomplish their duties.

References:

Business Affairs Organizational Chart
<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 5.1.2 D: Who will be responsible for ensuring that the funding agency receives the appropriate information requested during a pre-award risk review in accordance with 2 CFR Par 200.205?

Comment: The Associate Vice Provost of Accounting Services and Controller will be responsible for responding to all questions and requests made by funding agencies during a pre-award risk review. This review may include examination of the College's application quality, financial stability, management systems, history of performance, prior A-133 audits, any pre-award risk assessments of potential subrecipients (as described in Question 2.3.1A), and capabilities to meet award requirements.

References:

2 CFR Part 200.205
http://www.ecfr.gov/cgi-bin/text-idx?SID=737af7c025d6ffff24f7f8c7bb4504a6&node=se2.1.200_1205&rgn=div8

5.1.3 The college should ensure that financial reporting staff members receive continuing educational opportunities to allow them to successfully manage Federal awards.

Question 5.1.3 A: What continuing education opportunities are offered to financial reporting staff members to allow them to perform their required duties?

Comment: Continuing education is provided to financial reporting staff members through daily communications with their supervisors, on-campus job trainings via the MDC's College Training and Development (CT&D) department, and trainings provided by external organizations. Training topics often include: updates on laws, rules, regulations; on-the-job training; financial training;

system training (including college software); personnel/human resources trainings; and cross-training with other departments within Business Affairs.

Some recent training attended by financial reporting staff includes:

6. Ethics;
7. Annual Accounting and Auditing Updates;
8. Compilation and Review;
9. Yellow Book updates; and
10. Governmental and Non-for-profit Updates.

References: None

Question 5.1.3 B How is financial reporting staff made aware of funding agency expectations and changes to the award?

Comment: The financial reporting staff is made aware of the funding agency's expectations and changes to the award through the contract and grant documents provided by either the project director or the Resource Development department. Project staff is required to forward award documents to the financial reporting staff in order to open an account at the College for the grant project.

The financial reporting staff periodically communicates with the funding organizations regarding clarification on award requirements; updates on laws, rules, and regulations pertinent to the award; and program progress status. In addition, the financial reporting staff communicates on a daily basis with project directors at the College on changes in the scope of program activities, future plans for the project, standard financial management issues, and the like.

References: None

5.2. The college should have adequate controls for preparing accurate and timely cash requests and financial reports

5.2.1 The college should have documented policies and procedures related to the cash request and financial report preparation processes.

Question 5.2.1 A: What is the financial report preparation process? What is the cash request process?

- Who is involved?
- Where does the financial information come from?
- Are there any shadow systems that provide financial information?
- Who reviews the financial report before it is released to the funding agency?
- Are there any recurring manual adjustments made to financial reports? If yes, what is the reason?

Comment: Both the project directors and the Restricted Accounts Management office are involved in financial reporting preparation. As required by 2 CFR 200.415, the MDC AOR

certifies Financial Reports and Vouchers, including monitoring of financial reports and spending. Financial reports and vouchers requesting payment require AOR approval prior to submission. To assure that expenditures are in accordance with the terms and conditions of the Federal award, the annual and final financial reports and vouchers requesting payment are developed by the RAM department and then reviewed by the project director before review and approval of the AOR.

The financial reporting preparation process is as follows:

1. The Restricted Accounts Management Department generates the financial reports.
2. Every single transaction listed on the financial report is reviewed by the Restricted Accounts Management Department with the project director and other finance departments.
3. Both the Restricted Accounts Management and the project director gather supporting documentation for every transaction as back up.
4. Restricted Accounts Management and the project director work together to identify incorrect transactions (if any), review these transactions, and process them accordingly.
5. Restricted Accounts Management prepares the financial report by using the financial reporting information provided.
6. Restricted Accounts Management certifies and submits the financial report.

The Cash Management office is responsible for the submission of reimbursement requests and recording incoming receipts to the College's finance system. The cash request process is as follows:

1. Restricted Accounts Management sends a request based on the financial report information to Cash Management.
2. Cash Management uses the information and requests cash reimbursement from the funder.
3. Cash Management records incoming receipts into the College's finance system based on bank activities related to the funders' request.
4. Restricted Accounts Management is notified of income receipts through the College's finance system.
5. Financial information comes from the College's finance system.
6. There are no shadow systems in place that provides financial information.
7. The Assistant Controller for Restricted Accounts Management reviews and approves the submission and preparation of each financial report before it is released to the funder.
8. There are no recurring manual adjustments that need to be made related to the financial report.

References: None

Question 5.2.1 B: If audit findings revealed concerns with the financial reporting system, what steps have been taken to reconcile the issue?

Comment: Audit findings are reconciled on a case-by-case basis depending on the results of the audit. The steps are as follows:

1. The College reviews possible audit findings with the auditors to ensure that there is no misunderstanding or miscommunication between the College and the auditors.

2. If it is determined that there is a true audit finding, the College immediately addresses the issue and creates a corrective action plan or improvement plan that is submitted in writing to the auditors as a response.

3. The College implements the recommendations delineated in the corrective action or improvement plan.

The audit liaison for grants and contracts is the Controller.

References: None

5.3. The college should have an accurate cash management process.

5.3.1 The college should have a system in place to ensure proper advance payment or reimbursement requests from the funding agency.

Question 5.3.1 A: How does the college determine cash requirements for the purpose of advance payment requests? What systems does the organization have in place to support these requests?

Comment: The College usually does not request cash advance payments. However, if permitted by the funding agency, the College may request a cash advance in the amount that is allowable by the award program. The College records the advance payment and uses the funds until these are exhausted. Periodic interest income related to advance payment funds are recorded as well.

References: None

Question 5.3.1 B: Who prepares and submits the cash requests and how frequently?

Comment: The Cash Management department prepares and submits the cash request on a periodic basis (at minimum, on a monthly basis).

References: None

5.4. The college should have a system in place for accurate and complete financial reporting through financial reports.

5.4.1 The college should have a system in place that identifies the link between the financial report amounts and the general ledger.

Question 5.4.1 A: How are the financial report expenditure totals generated?

Comment: The expenditure amounts posted to the general ledger are reflected in the financial reports that are generated by the College's finance system for the particular award accounts (internally referred to as a "Chartstring") associated with the grant award.

References: None

Question 5.4.1 B: If the college earns interest income or program income from Federal funds, how are these funds used?

Comment: Interest income earned by the College is handled in accordance with stipulations made in the award documents. Interest income earned on cash advanced by a funding agency, when applicable, over a certain amount is returned to the funding agency.

The College adheres to the funding agency's requirements regarding program income including reporting requirements. Program income includes but is not limited to income from fees for services performed under the grant, registration fees charged to participants for a workshop or conferences sponsored by a grant award, and income from sale of commodities or items fabricated under a grant agreement. If the awarding agency does not specify how program income is to be used, program income will be added to the award as allowed by federal regulation and with the prior approval of the Federal awarding agency. The program income will be used as per the conditions of the project budget/agreement and for the purpose of meeting grant objectives. The cost of generating income may be deducted from gross income to determine program income.

References:

A sample letter to the USDE requesting the addition method can be provided upon request.

FLDOE Green Book (Project Application and Amendment Procedures for Federal and State Programs)

<http://www.fldoe.org/grants/greenbook/>

5.4.2. Program income earned should be reported on financial reports each quarter.

Question 5.4.2 A: How does the college report any program interest earned on financial reports? What is the college's process to capture information on program interest?

Comment: The College computes and records interest income into the College's finance system on a monthly basis. Where applicable, such as in those instances where the College earns interest on any funds that have been advanced, a proportionate share of interest earned is allocated and applied directly to the grant and identified within a specific Chartstring and within its corresponding general ledger code. As such interest income listed on the financial reports is obtained from the College's finance system.

References: None

Question 5.4.2 B: How does the college comply with requirements related to interest on Advanced Payments (e.g., remit interest amounts in excess of \$500 to Department of Health and Human Services)?

Comment: The College maintains advance payments of Federal awards in interest-bearing accounts. Interest earned is applied to the specific Chartstring that it belongs to within the corresponding general ledger code and remitted annually to the Department of Health and Human Services. Interest amounts up to \$500 per year are retained by the College for administrative expense.

When an award is approved, the funds are automatically made available to the department. As the department incurs costs, the college, utilizing a cost-reimbursement method, performs cash draw-downs on a monthly basis or quarterly, depending on the award terms/conditions. The funds are tracked in the MDConnect financial management system which is designed to support internal control over federal awards. These controls focus on the recording of transactions to prepare financial statements and reports, the assurance of asset accountability, and the fulfillment of compliance requirements. They align with the “Standards of Internal Control in the Federal Government” (The Green Book).

References: None

5.5. The college should have adequate controls in place for access to the financial functions.

5.5.1 Responsibilities for access and permissions to the financial functions for financial report preparation and cash requests are controlled and segregated.

Question 5.5.1 A: Who is responsible for assigning permissions to financial function users? What is the process and how is it controlled?

Comment: The Assistant Controller for Restricted Accounts Management assigns permissions of financial functions to the grants/contracts staff responsible for financial reporting. The Assistant Controller for Cash Management assigns permission of financial functions to staff responsible for processing reimbursement requests made through the financial reports.

The Chart of Accounts (COA) office, which reports to the Vice Provost of Accounting Services, assigns all other user access and reviews related requests received by College employees and their supervisors.

References: None

Question 5.5.1 B: How do permission assignments support the proper segregation of duties?

Comment: Restricted Accounts Management users are the only personnel with access to all external financial reporting sites such as www.G5.gov and www.sam.gov, and Cash Management users have sole access to draw down systems and reimbursement requests related to financial reports.

References: None

Question 5.5.1 C: How does the college keep the financial functions permissions list up to date? Does the college review the list periodically?

Comment: The financial functions permission list is kept to up-to-date by both Assistant Controllers (one for Restricted Accounts Management and one for Cash Management). From time to time, supervisors (including the two Assistant Controllers) request modifications to the user access. This request is usually sent to the Chart of Accounts (COA) office for review and process.

On an annual basis, the COA office sends a system report to each department head and request review of the list.

References: None

5.6. The college should have a system in place to ensure compliance with the terms, conditions, and specifications of the award for financial reporting.

5.6.1 The college has procedures in place to monitor compliance with the award terms, conditions, and specifications relevant to financial reporting.

Question 5.6.1 A: What is the practice of disseminating information on the terms and conditions related to this core functional area?

Comment: The College requires that each project director thoroughly understands award documentation and related information. Both Restricted Accounts Management and the Grant Compliance Officer disseminate information (e.g., award documents; required laws, rules and regulations; any financial related accounting and financial treatments and procedures; and the MDC Grants Handbook) on a routine basis. At the start of each contract or grant, the Grant Compliance Officer schedules a Kick-Off Meeting with new project directors and any additional staff he or she would like to include. This meeting is intended to provide the project director with the basic information needed to successfully implement the grant. At the meeting, the Grant Compliance Officer and the project director will: analyze the grant documents in detail; communicate shared understanding of project objectives, deliverables, budget, and timeline; review MDC grant implementation procedures and applicable regulations; and address all concerns or questions the project director may have. Periodic meetings with the project directors are also held internally at the College.

References: None

Question 5.6.1 B: What systems are in place to ensure compliance with the award terms and conditions related to this core functional area?

Comment: The project director, their supervisor, campus or district administration, the Restricted Accounts Management department, the Grant Compliance Officer, and many of the College's academic and operation offices work together to ensure that the College is in compliance with all of required rules and regulations. This combined effort is facilitated through meetings, trainings, one-on-one sessions for the project directors, award memorandums, grant Kick-Off meetings, and internal communications within the College.

References: None

Question 5.6.1 C: Who approves the amount or inclusion of cost sharing (or matching) and institutional support prior to proposal submission?

Comment: Before committing cost share, proposal developers must get the written approval, by email, of the campus president or supervising district administrator and the Provost . If a cost share or cash match is offered, the account from which the funds will be paid must be identified prior to proposal submission.

References: None

Question 5.6.1 D: What is the college's system to document cost sharing?

Comment: Cost sharing documentation starts prior to the proposal submission, where the college account (Chartstring) that will be used for cost sharing is identified. The proposal and, ultimately the agreement, will specify the type of cost sharing (i.e., salaries, equipment, supplies, etc.).

In-kind contributions from third parties are documented by project directors on a case by case basis and reported to the Grant Compliance Officer, Assistant Controller for Restricted Accounts Management, and the funding agency, as required.

Time and Effort cost sharing mimics that of grant funded positions and is treated similarly by the Business Affairs department. It is documented on the MDC Time and Effort Certification Form and certified by the employee, the project director and, the Assistant Controller for Restricted Accounts Management.

The College is responsible for providing information to sponsoring agencies that demonstrates the cost sharing commitments made as a condition of receiving the sponsored agreement have been fulfilled. Cost sharing requirements should be met as the grant progresses and the project director is to submit the Cost Sharing Form quarterly until this requirement is fulfilled.

All cost sharing must be documented on the Cost Sharing (Matching) Form. Information will include employee payroll (names/dates) to meet the cost share requirement, which must be supported by the Payroll report (MFX073); and, disbursement/purchase order numbers for equipment, supplies, or other purchases that are to be used to meet the cost sharing requirement. The Cost Sharing (Matching) Form may be obtained through the Restricted Management Accounts Department or through the link in this document.

References: None

SECTION 6 – HUMAN RESOURCES

6.1. A management structure should be in place to carry out the Human Resources (HR) functions for the college.

6.1.1 The college should have a clearly defined management structure that has direct responsibility for the human resource functions supporting the award.

Question 6.1.1 A: Which staff members manage the HR responsibilities for the college? Is there a remote site? If so, who provides the HR services to that site?

Comment: The HR management responsibilities are handled by the Vice Provost, two Associate Vice Provosts, three directors and seven managers. The Human Resources Division is based at the Kendall Campus of the College. There is no remote site.

References:

Miami Dade College Human Resources Department Organizational Chart
<http://www.mdc.edu/hr/images/OrgCharts/HumanResources.pdf>

Question 6.1.1 B: Does the award project director have independent authority to hire personnel?

Comment: Project directors have the authority to hire personnel as long as they comply with College Procedures, the established hiring guidelines, and any funding agency requirements for minimum qualifications. Specific information is provided to project directors in the MDC Grants Quick Reference Guide section on "Human Resources Guidelines for Grants with Budgeted Positions".

References:

Miami Dade College Manual of Procedure, Procedure Number 2100, Recruitment, Internal/External Recruitment, Selection and Hiring Process
<https://www.mdc.edu/procedures/Chapter2/2100.pdf>

Miami Dade College Hiring Process Guidelines
<http://www.mdc.edu/hr/Guidelines/HiringProcess/Guidelines.pdf>

MDC Grants Quick Reference Guide, pages 32-33
<http://www.mdc.edu/grant-development/documents/Part%20I%20Grants%20Quick%20Reference%20Guide%20FINAL%20DRAFT.docx>

Question 6.1.1 C: Does the organizational chart reflect the key positions?

Comment: The organizational chart denotes the departments within the Division and responsible management.

References:

Miami Dade College Human Resources Department Organizational Chart
<http://www.mdc.edu/hr/images/OrgCharts/HumanResources.pdf>

Question 6.1.1 D: How are lines of authority and responsibility delineated?

Comment: The organizational chart denotes the departments within the Division and the lines of authority and responsibility.

References:

Miami Dade College Human Resources Department Organizational Chart
<http://www.mdc.edu/hr/images/OrgCharts/HumanResources.pdf>

Question 6.1.1 E: Are there any situations in the management structure that might lead to a conflict of interest? If so, what are they?

Comment: No, there are no situations in the management structure that might lead to a conflict of interest. Further, all employees in the Human Resources Division agree to, and sign, the Human Resources Code of Conduct and Professional Standards.

References:

Miami Dade College Human Resources Code of Ethics
<http://www.mdc.edu/grant-development/documents/HR%20CODE.doc>

6.1.2 Roles and duties of staff members responsible for human resources for the college should be clearly assigned and defined.

Question 6.1.2 A: What are the different roles and responsibilities of staff members assigned to the HR needs of the college? Are these roles centralized or decentralized?

Comment: The Division is made up of the following departments: Employment, Employee Services, Employee Relations, Equal Opportunity Programs/ADA, Minority and Small Business Enterprise Office, Compensation, Benefits and HRIS, and Administration. The roles are centralized.

References:

Employment
http://www.mdc.edu/hr/images/OrgCharts/HR_Employment.pdf

Employee Services
http://www.mdc.edu/hr/images/OrgCharts/HR_Employee-Services.pdf

Employee Relations
<http://www.mdc.edu/hr/EmployeeRelations/default.asp>

Equal Opportunity Programs/ADA

<http://www.mdc.edu/hr/EmployeeRelations/default.asp>

Minority and Small Business Enterprise Office

<http://www.mdc.edu/main/msbe/default.aspx>

Compensation, Benefits and HRIS

<http://www.mdc.edu/hr/Compensation/default.asp>

<http://www.mdc.edu/hr/Benefits/default.asp>

http://www.mdc.edu/hr/images/OrgCharts/HR_Benefits-Comp.pdf

Administration

<http://www.mdc.edu/hr/Administration/default.asp>

Question 6.1.2 B: Do individuals responsible for HR management have the appropriate level of authority required to accomplish their duties?

Comment: Yes, see position descriptions below.

References:

Miami Dade College Position Description - Vice Provost, Human Resources

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0003-00E_Vice_Provost_Human_Resources.pdf

Miami Dade College Position Description - Associate Vice Provost

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0105-00E_Associate_Vice_Provost.pdf

Miami Dade College Position Description - Director Equal Opportunity Programs/ ADA Coordinator

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0176-00E_Director_Equal_Opportunity_Programs_ADA_Coordinator.pdf

Miami Dade College Position Description - Director Compensation, Benefits and HRIS:

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0815-00E_Director_Comp_Benefits_HRIS.pdf

Question 6.1.2 C: Are the duties of each key position clearly defined?

Comment: Yes, there are position descriptions providing a listing of duties and responsibilities for each key position.

References:

Miami Dade College Position Description - Vice Provost, Human Resources

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0003-00E_Vice_Provost_Human_Resources.pdf

Miami Dade College Position Description - Associate Vice Provost

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0105-00E_Associate_Vice_Provost.pdf

Miami Dade College Position Description - Director Equal Opportunity Programs/ ADA Coordinator

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0176-00E_Director_Equal_Opportunity_Programs_ADA_Coordinator.pdf

Miami Dade College Position Description - Director Compensation, Benefits and HRIS:

http://www.mdc.edu/hr/Compensation/Full-Time_Job_Descriptions/Validated/0815-00E_Director_Comp_Benefits_HRIS.pdf

Question 6.1.2 D: How is HR staff made aware of the funding agency's expectations and changes to the award?

Comment: It is the responsibility of the project director and the Restricted Accounts Manager to notify Human Resources about any changes to the award. Notifications are made via email communication, receipt of a Request for Personnel Action (RPA), or via a grant audit finding.

References:

Completed RPA Forms associated with awards are on file in the Human Resources Department and are available upon request.

6.1.3 The college should ensure that HR staff members receive continuing educational opportunities to allow them to successfully support the college.

Question 6.1.3 A: What continuing educational opportunities are offered to HR staff to allow them to perform their required duties?

Comment: Human Resource staff attends quarterly Divisional Meetings that consist primarily of reinforcing or introducing changes to laws, practices or changes in procedures/policies. In addition, all staff members are required to attend at least 2 training sessions offered by College Training and Development (CT&D), to attend local professional chapter meetings, and assume roles on college-wide committees to learn more about the College from a service and operational perspective. Examples of training include, but are not limited to:

- Online Harassment Training
- MDConnect Training
- Supervisory Skills
- Policies and Procedures for Managers and Supervisors
- HR Divisional Meetings: Each quarter a Divisional Meeting is assigned to a direct report of the Vice Provost for Human Resources who then, with their respective teams, must present an HR focused learning based meeting.

References:

6.2. The college should have mechanisms in place to ensure that no person is discriminated against based on race, color, national origin, sex, or disability.

6.2.1 The college should have mechanisms in place to ensure applicants and employees are aware of the organization's nondiscrimination policies and practices.

Question 6.2.1 A: What are the college's nondiscrimination policies and procedures?

Comment: The College addresses nondiscrimination in Policy I-21 Equal Access/Equal Opportunity and Procedure 1665, Discrimination and Harassment Grievance Process. This information may be accessed through the College's website through the links provided below.

References:

Miami Dade College Website
www.mdc.edu

Miami Dade College Manual of Policy, Policy Number I-21, Equal Access/ Equal Opportunity
<http://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Miami Dade College Manual of Procedure, Procedure Number 166, Discrimination and Harassment Grievance Process
<http://www.mdc.edu/procedures/Chapter1/1665.pdf>

Question 6.2.1 B: How does the college communicate these to applicants and employees?

Comment: All applicants are made aware of MDC's non-discrimination policies and practices via the online employment application instructions, by the College's nondiscrimination declaration at the College website. Employees are advised during their Onboarding Orientation on their first day of work; through on-line College Policies and Procedures at the College website; and through the College's Employee Handbook, also on-line at the College website. In addition, all new and current employees are required to complete the online Harassment training every other year which reflects the College's position on nondiscrimination.

Notices are posted in visible public areas, college-wide, via posters; within the online employment application instructions.

References:

Instructions for Completing the Online Employment Application
<https://www.mdc.edu/hr/Employment/Application/instructions.asp>

Miami Dade College Manual of Policy, Policy Number I-2, Equal Access/ Equal Opportunity
<http://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1665, Discrimination and Harassment Grievance Process

<http://www.mdc.edu/procedures/Chapter1/1665.pdf>

Miami Dade College Employee Handbook

<https://www.mdc.edu/hr/EmployeeHandbook/Default.asp>

Miami Dade College, College Training and Development Schedule

<https://www.mdc.edu/ctd/ctdcals.asp>

Question 6.2.1 C: Are notices displayed prominently and in reasonable numbers?

Comment: Yes, updated or new notices are provided to each campus and department via their respective Directors of Administrative Services. A memorandum instructing the Directors on how and when to display the required notice is also provided.

References:

Copy of memo to Directors of Administration noting the requirements for notice placement

<http://www.mdc.edu/grant-development/documents/Memo%20to%20Directors%20of%20Administrative%20Services%20re%20Notifications.pdf>

Question 6.2.1 D: Are communication tools and mechanisms adequate to reach all employees, including those with disabilities or limited English proficiency?

Comment: Yes, the College's website and email system is accessible to persons with disabilities and information may be made available to employees with disabilities in alternate format, as requested, or translated as required for persons with limited English proficiency.

References:

Miami Dade College Website

www.mdc.edu

6.2.2 The college should have mechanisms in place to train selection officials and managers in their responsibilities in complying with nondiscrimination policies and practices.

Question 6.2.2 A: How does the college communicate its nondiscrimination policies and procedures to managers and selecting officials?

Comment: All newly hired managers and current employees promoted to managerial positions are required to attend the Supervisor, Manager, Chairperson, Director, Administrators Workshop Series offered by College Training and Development (CT&D).

Notices are posted in visible public areas College-wide via posters; within the online employment application instructions; and by the College's nondiscrimination declaration which appears on the College website.

Employees are advised during the Onboarding Orientation they attend on their first day of work; through on-line College Policies and Procedures available at the College website; and through the College's Employee Handbook, also on-line at the College website. In addition, all new and current employees are required to complete the online Harassment training, which reflects the College's position on nondiscrimination, every other year.

References:

Miami Dade College Website

www.MDC.edu

Miami Dade College, College Training and Development Supervisor, Manager, Chairperson, Director, Administrators Workshop Series Catalogue

<http://www.mdc.edu/ctd/catalog/new/supermanchair.htm>

Miami Dade College Employee Handbook, State and Federal Laws Pertaining to Non-discrimination Page

<http://www.mdc.edu/hr/employeehandbook/StateAndFederalLaws.asp>

Equal Access/ Equal Opportunity PowerPoint

www.mdc.edu/hr/Presentations/EEOLAWSPwrptlong.ppt

Question 6.2.2 B: Are managers and selecting officials aware of their responsibilities and the resources available to them to carry out these responsibilities? If so, how?

Comment: Yes, they are informed by their respective department heads. Resources are also made available to managers and selecting officials through the Human Resources- Managers Information webpage. The links to these resources appear in the Reference section, below.

References:

Miami Dade College Manager's Pyramid of Information on Human Resource Processes

<https://www.mdc.edu/hr/Guidelines/default.asp>

Question 6.2.2 C: Are managers and selecting officials held accountable for ensuring that they are carrying out their responsibilities? If so, how?

Comment: Through the training provided by CT&D, and the annual Performance Review process, managers and selecting officials are advised of their accountability for meeting College performance standards. In addition, College Policies and Procedures outline the College's progressive discipline process used to coach, discipline and, if necessary, terminate violators of said policies and procedures.

References:

Miami Dade College, College Training and Development Supervisor, Manager, Chairperson, Director, Administrators Workshop Series Catalogue
<http://www.mdc.edu/ctd/catalog/new/supermanchair.htm>

Miami Dade College Manual of Policy, Policy Number II-2, All Personnel: Personnel Actions and Levels of Appeal
<https://www.mdc.edu/policy/Chapter2/02-II-02.pdf>

Miami Dade College Manual of Policy, Policy Number II-16, All Personnel: Dismissal Covers All Positions
<https://www.mdc.edu/policy/Chapter2/02-II-16.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2410, Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees
<https://www.mdc.edu/procedures/Chapter2/2410.pdf>

6.2.3 The college should have mechanisms in place to comply with specific nondiscrimination practices as described in relevant Federal regulations (e.g., making reasonable accommodations for people with disabilities and instituting policies and practices to resolve discrimination complaints).

Question 6.2.3 A: Have policies or plans been issued that describe how the special needs of disabled employees will be met?

Comment: College Policy I-21, Equal Access/ Equal Opportunity, describes how the special needs of persons with disabilities will be met.

Reference:

Miami Dade College Manual of Policy, Policy Number I-21, Equal Access/ Equal Opportunity
<http://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Question 6.2.3 B: What accommodations have been made for applicants or employees with disabilities?

Comment: The list of accommodations which have been made include assistance with applicant testing; extended time on tests; provision of sign language interpreter services, accessible materials, visual aids, TTYs, special assistants, leave as needed, work schedule adjustments, part-time assignments, modification of work expectations, adaptive equipment and furniture, job reassignment, and job transfer. This list is not exhaustive.

Reference:

Documentation would consist of varied and multiple communications/agreements developed through the interactive process and negotiations with affected employees.

Question 6.2.3 C: What are the College's processes for addressing discrimination complaints?

Comment: Miami Dade College Procedure 1665, Discrimination and Harassment Grievance Process, describes the College’s process for addressing discrimination complaints.

Reference:

Miami Dade College Manual of Procedure, Procedure 1665, Discrimination and Harassment Grievance Process
<http://www.mdc.edu/procedures/Chapter1/1665.pdf>

Question 6.2.3 D: Have any complaints been filed within the last three years by individuals claiming discrimination?

Comment: Yes.

Reference:

Documentation of complaints and investigative findings are maintained in the Human Resources Department by the Office of Equal Opportunity Programs/ADA Coordinator and is available upon request.

Question 6.2.3 E: If so, how many complaints were received from individuals identified by race, color, national origin, sex, or disability?

Comment: The chart below shows the number of complaints filed within the past three years.

| Complaints Filed Within The Last Three Years By Individuals Claiming Discrimination | | | | |
|--|------------------|------------------|------------------|--------------|
| Reporting Year | 2010-2011 | 2011-2012 | 2012-2013 | Total |
| Cases Filed | 118 | 99 | 93 | 310 |

Reference:

Documentation of cases is maintained by the Office of Equal Opportunity Programs/ADA Coordinator and is available upon request.

Question 6.2.3 F: What were the primary aspects of these complaints?

Comment: The primary aspects of most complaints of discrimination were related to issues of disability, sexual harassment and harassment.

Reference: Documentation of all cases is maintained by the Office of Equal Opportunity Programs/ADA Coordinator and is available upon request.

Question 6.2.3 G: How were these complaints resolved?

Comment: These complaints were resolved primarily through investigation and rendering of findings based on preponderance of the evidence by the Office of Equal Opportunity Programs/ADA Coordinator.

Reference:

Documentation of all cases related to discrimination is maintained by the Office of Equal Opportunity Programs/ADA Coordinator and is available upon request.

Question 6.2.3 H: Have new processes or procedures been instituted as a result of complaints filed?

Comment: Complaints are assessed to determine if they reflect a codified issue. Policies and procedures have been updated based on changes in law.

Reference:

Miami Dade College Manual of Policy, Policy Number I-21, Equal Access/Equal Opportunity
<http://www.mdc.edu/policy/Chapter1/01-I-21.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1665, Discrimination and Harassment Grievance Process
<http://www.mdc.edu/procedures/Chapter1/1665.pdf>

6.2.4 The college should have mechanisms in place to assess its compliance with nondiscrimination policies.

Question 6.2.4 A: Has the college conducted self-evaluations on its compliance with applicable nondiscrimination regulations?

Comment: The College completed its last ADA facilities compliance self-evaluation in August 2007. The College completed a Self-Evaluation of its Section 504 of the Rehabilitation Act of 1973, as amended, compliance in September 2013.

Reference:

Section 504 Self-Evaluation Workbook filed with the National Endowment for the Arts on December 9, 2013
<http://www.mdc.edu/grant-development/documents/Section%20504%20Self-Evaluation%20Workbook.pdf>

Copies of these self-evaluations remain on file in the Office of Equal Opportunity Programs/ADA Coordinator
<http://www.mdc.edu/hr/EmployeeRelations/>

Question 6.2.4 B: What were the results of these self-evaluations?

Comment: The College remains in compliance with both ADA and Section 504 requirements.

Reference:

Section 504 Self-Evaluation Workbook filed with the National Endowment for the Arts on December 9, 2013

<http://www.mdc.edu/grant-development/documents/Section%20504%20Self-Evaluation%20Workbook.pdf>

Copies of these self-evaluations remain on file in the Office of Equal Opportunity Programs/ADA Coordinator

<http://www.mdc.edu/hr/EmployeeRelations>

Question 6.2.4 C: What actions have been taken to address areas requiring attention as a result of these self-evaluations?

Comment: None have been needed.

Reference: None

6.3. The college should have mechanisms in place to maintain a drug-free workplace.

6.3.1 The college should have in place, and provide each employee engaged in the performance of the award, a published statement notifying employees of the requirements of the organization's policies and processes regarding a drug-free workplace.

Question 6.3.1 A: Has the college published a statement notifying employees of the organization's commitment to a drug-free workplace?

Comment: Yes, College Procedure 2400, All Personnel: Drug/Alcohol Free Workplace, and College Policy II-86, All Personnel: Drug/Alcohol Dependency, address the College's guidelines and employee responsibilities in maintaining a drug/alcohol free workplace.

References:

Miami Dade College Manual of Procedure, Procedure Number 2400, All Personnel: Drug/Alcohol Free Workplace

<https://www.mdc.edu/procedures/Chapter2/2400.pdf>

Miami Dade College Manual of Policy, Policy Number II-86, All Personnel: Drug/Alcohol Dependency

<https://www.mdc.edu/policy/Chapter2/02-II-86.pdf>

Question 6.3.1 B: Has each employee to be engaged in the performance of grant funded programs been given a copy of the statement?

Comment: Yes, a copy of the procedure is provided to all new employees during the Onboarding Orientation and is part of the new hire documents. In addition, all new employees sign an Acknowledgement of Receipt form affirming that they have received the policy.

References:

Miami Dade College Manual of Procedure, Procedure Number 2400, All Personnel: Drug/Alcohol Free Workplace

<https://www.mdc.edu/procedures/Chapter2/2400.pdf>

Acknowledgement Receipt Form

https://www.mdc.edu/hr/OnlineForms/required_forms.pdf

Question 6.3.1 C: Does the statement include the information designated by the funding agency regarding their policies and procedures relating to a drug-free workplace.

Comment: Not always, since each funding agency may have different requirements it is impractical to attempt to include information from every funding agency. However, all MDC employees are provided with a copy of the College's drug-free workplace policy during the Onboarding Orientation and sign an Acknowledgement of Receipt form affirming that it has been received. Subsequently, further information regarding specific funding agency requirements is communicated to the employee at the department level by the project director. Each project director is given a copy of all of the documents and, as part of his/her management responsibilities, is required to share information regarding the funding agency's policies and procedures with his/her staff. The MDC Drug/Alcohol Free Workplace Policy and Acknowledgement of Receipt Form, and an example of a funding agency policy (NSF) are provided below. The College's drug-free workplace policy does include the information designated by the NSF example policy.

References:

Miami Dade College Manual of Procedure, Procedure Number 2400, All Personnel: Drug/Alcohol Free Workplace

<https://www.mdc.edu/procedures/Chapter2/2400.pdf>

Acknowledgement Receipt Form

https://www.mdc.edu/hr/OnlineForms/required_forms.pdf

Example of Funding Agency Drug-free Workplace Requirements

National Science Foundation Certification Regarding Drug-free Workplace Requirements

<http://www.nsf.gov/pubs/2002/nsf022/appendixa.html>

6.3.2 The college should have processes and practices in place to respond to violations of the drug-free workplace policy.

Question 6.3.2 A: Has the College received any notifications from employees on their conviction for violating a criminal drug statute occurring in the workplace?

Comment: To date, the College has not received any notifications from employees on their conviction for violating a criminal drug statute occurring in the workplace.

References: None

Question 6.3.2 B: Were the notifications received in a timely manner?

Comment: None were received.

References: None

Question 6.3.2 C: Did the college notify the appropriate Funding Agency or designee of the violation?

Comment: None were received, however, in the case that a notification was received from an employee engaged in the performance of grant funded programs, the appropriate contact at the funding agency would be notified.

References: None

Question 6.3.2 D: What action was taken with the convicted employee?

Comment: Not applicable.

References: None

6.3.3 The college should establish an ongoing drug-free awareness program.

Question 6.3.3 A: Has the college established a drug-free awareness program?

Comment: College Policies and Procedures regarding drug-free awareness are consistently displayed and accessible on the College website and as part of the Employee Handbook.

Reference:

Miami Dade College Manual of Policy, Policy Number II-86, All Personnel: Drug/ Alcohol Dependency

<https://www.mdc.edu/policy/Chapter2/02-II-86.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2160, Part-Time Employee Performance Standards

<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2400, All Personnel: Drug/Alcohol Free Workplace

<https://www.mdc.edu/procedures/Chapter2/2400.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2410, Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees

<https://www.mdc.edu/procedures/Chapter2/2410.pdf>

United Faculty of Miami Dade College Faculty Agreement

http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Miami Dade College Employee Handbook

<https://www.mdc.edu/hr/EmployeeHandbook/Default.asp>

Question 6.3.3 B: Does the awareness program include all of the following components: a description of the dangers of drug abuse in the workplace, the college's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation and employee assistance programs, and the penalties that may be imposed upon employees for violations occurring in the workplace?

Comment: Yes, College Policies and Procedures regarding drug-free awareness include all of the components and are consistently displayed and accessible on the College website and as part of the Employee Handbook.

Reference:

Miami Dade College Manual of Policy, Policy Number II-86, All Personnel: Drug/ Alcohol Dependency

<https://www.mdc.edu/policy/Chapter2/02-II-86.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2160, Part-Time Employee Performance Standards

<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2400, All Personnel: Drug/Alcohol Free Workplace

<https://www.mdc.edu/procedures/Chapter2/2400.pdf>

Miami Dade College Manual of Procedure, Procedure Number 2410, Performance Standards and Appeal Procedure for Full-Time Professional Exempt Contractual, Professional Exempt Non-Contractual and Support Non-Exempt Employees

<https://www.mdc.edu/procedures/Chapter2/2410.pdf>

United Faculty of Miami Dade College Faculty Agreement

http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Miami Dade College Employee Handbook

<https://www.mdc.edu/hr/EmployeeHandbook/Default.asp>

6.4. The college should have a human capital or workforce plan in place to ensure its human resources are aligned to carry out its mission.

6.4.1 The college should have mechanisms in place to identify the type and amount of work as well as the type of workforce required (e.g., numbers and types of positions, workforce competencies, worker experience, educational/professional certifications) to meet the needs to support the award.

Question 6.4.1 A: How do Human Resources staff members learn about what work is, or will be, required in accomplishing the college's mission?

Comment: College positions are established through a justification approval process including a job questionnaire. Once approval is obtained, a job description is developed from the questionnaire and evaluated for salary purposes. All employees are provided with a job description that documents their responsibilities. The employee signs the description which then becomes part of his/her personnel file.

References:

Job Description Questionnaire

http://www.mdc.edu/hr/OnlineForms/Compensation/Job_Description_Questionnaire.pdf

Position Justification Form

http://www.mdc.edu/hr/OnlineForms/Employment/position_justification.pdf

Question 6.4.1 B: How do HR staff members assess what workforce (e.g., numbers and types of staff) is required to accomplish that work?

Comment: Based on the essential functions to be performed and Division workflow, positions are developed and sent through the justification approval process noted above in **Question 4.1A**. Best practices from other institutions are also reviewed.

References:

Job Description Questionnaire

http://www.mdc.edu/hr/OnlineForms/Compensation/Job_Description_Questionnaire.pdf

Position Justification Form

http://www.mdc.edu/hr/OnlineForms/Employment/position_justification.pdf

Question 6.4.1 C: How do HR staff members assess required workforce qualifications (e.g., competencies, experience, educational/professional certifications)?

Comment: Based on the responsibilities, qualifications are applied consistently across all College positions.

References:

Miami Dade College Position Descriptions

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/default.asp

Question 6.4.1 D: How are workforce competencies communicated to staff members?

Comment: Through the job description that is presented to employees as a new hire and then again if revisions to the description are made or if the employee obtains a new position.

References:

Miami Dade College Position Descriptions

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/default.asp

6.4.2 The college should have a process in place to identify gaps or surpluses in the workforce that may impede the college in accomplishing its mission and take the necessary steps to address the issues.

Question 6.4.2 A: What demographic or attrition trends could affect the College's ability to attract and retain a skilled workforce that can accomplish the College's mission? How are these being addressed?

Comment: The College is an employer of choice among our community and this is evidenced by the more than 175,000 applicants per year. The College's hiring process ensures that the most qualified candidates are selected.

References:

Miami Dade College Hiring Process Guidelines

<http://www.mdc.edu/hr/Guidelines/HiringProcess/Guidelines.pdf>

6.5. The college has policies and practices in place to provide safeguards to ensure that the institution complies with laws and regulations regarding recruitment, hiring, and employment.

6.5.1 The college should provide mechanisms for employees to confidentially express concerns without fear of reprisal.

Question 6.5.1 A: What recourse does an employee have to voice a workplace complaint?

Comment: The College provides a variety of mechanisms through which an employee can voice a complaint regarding general workplace concerns, discrimination.

The College provides a variety of mechanisms through which an employee can voice a complaint regarding general workplace concerns, discrimination or harassment. Any Miami Dade College employee, student, applicant for admission or employment or other participant in the College's programs or activities who believes he or she has been unlawfully harassed or discriminated against on the basis of sex, race, color, marital status, age, religion, national origin, disability, veteran's status, sexual orientation, or genetics information is urged to communicate that information to an appropriate College official. College Procedure Number 1665 provides a grievance procedure that outlines the steps of the process. All supervisory and administrative personnel, faculty and staff are expected to become familiar with this procedure and to assist the College and a complainant whenever instances of discrimination or harassment, are observed or

reported and to report any harassment or discrimination that they observe, have heard about, or believe may be occurring. The College's Office of Equal Opportunity Programs/ADA Coordinator (OEOP/ADA) serves as the College's primary resource on all matters relating to discrimination and harassment.

Procedure 1665 requires that complaints be submitted in writing on the Miami Dade College Discrimination or Harassment Complaint Form, which may be obtained from the OEOP/ADA or from the College's website (www.mdc.edu). In addition to or instead of filing with OEOP/ADA, the complainant may file a formal charge of discrimination with a state or federal agency authorized by law to receive such claims.

In matters involving a student or applicant for admission the Office of the Dean of Students is the initial point of contact and must provide assistance and support, respond to inquiries and provide general information regarding discrimination issues. This office must also provide a copy of the official complaint to the OEOP/ADA.

Alternatively, employees, students or applicants may initially advise any College official (Area Head, Faculty member, Chairperson, etc.) in whom they have confidence, of a complaint of discrimination or harassment. The College official who is advised of a complaint or potential complaint must refer students to the Office of the Dean of Students, or must refer employees and applicants to the OEOP/ADA.

Several avenues of complaint resolution are available. If a complaint is suitable for an informal resolution, this option will be offered to the complainant who will then decide if they want to pursue resolution in this way. These complaints may be handled through the Office of the Dean of Students, or the OEOP/ADA depending on the nature of the complaint. At any time during the informal process, either party may elect to terminate the process. If the complaint is deemed by the appropriate office to be unsuitable for informal resolution, or if either party declines to participate in or to make a decision regarding informal resolution, OEOP/ADA will conduct an investigation that includes interviews, reviews of relevant files and records, comparison of the treatment of the complainant to that of others similarly situated in the department or unit; and a review of applicable policies, procedures and practices.

Additionally, employees who wish to file complaints external to the College may contact the U.S. Equal Employment Opportunity Commission (EEOC) and students who wish to file complaints external to the College may contact the U.S. Department of Education, Office For Civil Rights.

References:

Miami Dade College Manual of Procedure, Procedure Number 2160, Part-Time Employee Performance Standards

<https://www.mdc.edu/procedures/Chapter2/2160.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1665, Discrimination and Harassment Grievance Process

<https://www.mdc.edu/procedures/Chapter1/1665.pdf>

United Faculty of Miami Dade College Faculty Agreement

http://www.mdc.edu/contract/UFMDC_MDC_Faculty_Agreement.pdf

Question 6.5.1 B: Do employees have access to external resources to address personal concerns that may affect their productivity on the job?

Comment: Yes, the College routinely shares information regarding external resources that may affect productivity on the job. For example, the College's health insurance plan has a behavioral services component. Employees are also advised of community services such as United Way, which acts as a clearing house for the entire Miami Dade County community.

References:

United Way of Miami Dade
<http://www.unitedwaymiami.org/>

AETNA Behavioral and Mental Health
<http://www.aetna.com/individuals-families/member-plans-benefits/behavioral-mental-health-insurance.html>

Question 6.5.1 C: What is the nature of the services available to them?

Comment: Both AETNA Behavioral Health and United Way offer counseling, financial, and social service consultation for plan members and non-plan members respectively.

References:

United Way of Miami Dade
<http://www.unitedwaymiami.org/>

AETNA Behavioral and Mental Health
<http://www.aetna.com/individuals-families/member-plans-benefits/behavioral-mental-health-insurance.html>

6.5.2 The college should provide mechanisms to ensure compliance with employment and separation laws and requirements.

Question 6.5.2 A: Does the college collect employee verification forms (I-9) from all employees?

Comment: All active employees hired after Nov 6, 1986, are required to have an I-9 form on file in Human Resources. This document must be completed within 72 hours of employment start date. Therefore, they are collected before or on the first day of employment and submitted through the Department of Homeland Security's E-Verify system.

References:

Instructions for Employment Eligibility Verification (I-9 Form)
<http://www.uscis.gov/sites/default/files/files/form/i-9.pdf>

Question 6.5.2 B: Does the college have policies and procedure to ensure compliance with US laws governing immigrants and foreign nationals?

Comment: Yes, the College has Procedure Number 2100, Recruitment, Internal/External Recruitment, Selection and Hiring in place to ensure compliance with US laws governing immigrants and foreign nationals.

References:

Miami Dade College Manual of Procedure, Procedure Number 2100, Recruitment, Internal/External Recruitment, Selection and Hiring Process <http://www.mdc.edu/procedures/Chapter2/2100.pdf>

Question 6.5.2 C: Does the college recognize and comply with visa requirements for employees and students who are foreign nationals?

Comment: Yes, all employees that have a work authorization or temporary visa status are notified 90 days in advance in writing that their work authorization cards or Visas are expiring. Employees must bring to Human Resources an updated work authorization card or documentation prior to the expiration date. Failure to do so will result in employee being terminated from.

References:

Completed Form I-9 Forms on file in Human Resources Department and are available upon request.

Question 6.5.2 D: Does the college have procedures in place to ensure that access to or use of controlled materials or information by employees (US citizens & foreign nationals) is in accordance with relevant laws and regulations?

Comment: While the College is not involved in Sponsored Research activities that require governmental and/or Department of Defense (DOD) security clearance, it does have an Information Security Plan specifying the necessity for appropriate restrictions, protections, and confidentiality with respect to College information.

References:

Miami Dade College Manual of Policy, Policy Number VII-5, Miami Dade College Information Security Plan <https://www.mdc.edu/policy/Chapter7/07-VII-05.pdf>

Miami Dade College Manual of Procedures, Procedure Number 7905, Miami Dade College Information Security Plan <https://www.mdc.edu/procedures/Chapter7/7905.pdf>

Miami Dade College Information Security Plan Policy and Procedure <https://www.mdc.edu/policy/Chapter7/07-VII-05.pdf>

6.6. The college addresses the risks and requirements of international travel for its faculty, students, and staff.

6.6.1 The college has a travel risk policy which addresses health, security and other safety concerns.

Question 6.6.1 A: What policies and procedures are in place to address faculty, staff and student travel in relation to different categories of risk?

Comment: All Out-of-Country travel must be pre-approved by the AOR. MDC developed guidelines to support our employees and students in times of crisis. The MDC Office of International Education (OIE) Emergency Operations Plan (EOP) sets forth a framework of guidelines for standardized notification, response, and recovery efforts for a variety of emergency situations that may occur during study abroad opportunities. These same procedures shall apply to all international travel under the auspices of the College. If an MDC employee or student is involved in an emergency situation while abroad, MDC shall be informed of the situation including, but not limited to, those involving emergency medical care or law enforcement intervention. This notification will best allow MDC to provide support.

Processes have been outlined for the following nine types of emergency situations that require immediate response should an emergency occur:

1. Serious injury, illness, or hospitalization.
2. Sexual assault.
3. Psychiatric or mental health emergency.
4. Infectious disease or outbreak of an epidemic among program participants.
5. Missing person.
6. Crime against an employee not including sexual assault.
7. Arrest of an employee.
8. When an employee is found dead.
9. Political emergencies and natural disasters

The baseline documents used to develop the OIE Emergency Operations Plan include:

- MDC Manual of Policy I-40, Emergency Response Responsibilities
- MDC Manual of Procedure 1590, College Crisis Management
- MDC Manual of Procedure 4096, Student Travel
- MDC Manual of Procedure 8881, International Education Abroad Programs

References:

Section A – Plan Summary, MDC Comprehensive Emergency Management Plan, Office of International Travel, Study Abroad Program, Emergency Operations Plan, Effective Date September 1, 2013

http://www.mdc.edu/grant-development/documents/MDCEOP-OIEStudyAbroadProgram_Sep2013.pdf

Section A - Plan Summary, Miami Dade College Comprehensive Emergency Management Plan, International Travel Emergency Operations Plan, Effective Date May 1, 2014

http://www.mdc.edu/grant-development/documents/MDCEOP-InternationalTravel_May2014.pdf

Question 6.6.1 B: Does the college require registration of travel plans and written acknowledgement of travel risk by the traveler?

Comment: Travel plans and written acknowledgements are completed through various means depicted below. In addition, all employee and study abroad travel is properly registered with the U.S. State Department's Smart Traveler Enrollment Program (S.T.E.P.).

Responsibilities of MDC:

- The College, at its discretion, may arrange all such international travel arrangements.
- The Office of Emergency Preparedness should be made aware of all international travel if the employee(s) require a risk assessment for the area visited.

Responsibilities of all MDC international travelers:

- Per Manual of Procedure 3400, all Out-of-Country travel must be pre-approved by the College President.
- To ensure any and all necessary immigration paperwork is completed, filed, and approved by the appropriate federal governmental agency and/or any other governing entity for travel within and outside of the United States of America.
- To fill out required health information forms, must provide evidence of appropriate health and insurance coverage, and other MDC forms as required.
- If desired, request and complete a risk assessment orientation from Emergency Preparedness prior to international travel departure.
- Provide the address where the employee is housed to supervisor and/or colleagues.

Responsibilities of all MDC agreement partners, if applicable:

- In advance of the arrival of MDC employees, provide the telephone number of the partner institution's 24-hour Public Safety/Police/Security Department.
- In advance of the arrival of MDC employees, provide all contact phone numbers (cellular, office, and home) of the partner institution's representative who is directing the program which involves MDC faculty and/or staff.
- Contact the MDC 24-hour emergency number (305) 237-3100 within four hours of the partner institution being informed that a MDC employee has been involved in an emergency situation, including any situation which involves emergency medical care or law enforcement intervention.
- Provide copies of all police reports when a MDC employee is involved in a matter that involves law enforcement within 48 hours of the completion of the police report.

References:

Section A – Plan Summary, MDC Comprehensive Emergency Management Plan, Office of International Travel, Study Abroad Program, Emergency Operations Plan, Effective Date September 1, 2013

http://www.mdc.edu/grant-development/documents/MDCEOP-OIEStudyAbroadProgram_Sep2013.pdf

Section A - Plan Summary, Miami Dade College Comprehensive Emergency Management Plan, International Travel Emergency Operations Plan, Effective Date May 1, 2014

http://www.mdc.edu/grant-development/documents/MDCEOP-InternationalTravel_May2014.pdf

Question 6.6.1 C: Does the College secure, as appropriate, assistance and insurance for travelers (e.g., 24/7 access to emergency services; information regarding accident-emergency medical travel insurance for proposed destinations)?

Comment: MDC requires all students/faculty/employee travelling internationally to be covered by insurance approved by the College's Office of International Education for the duration of their program.

References:

Miami Dade College Manual of Procedure, Procedure Number 8881, Out-of-District Study Programs (International – Education Abroad Programs)

<https://www.mdc.edu/procedures/Chapter8/8881.pdf>

Question 6.6.1 D: What mechanisms are in place for clear and timely dissemination of information regarding travel procedures and health and security advisories (e.g., websites with summary information and links to travel resources, emergency contact information)?

Comment: Travelers are provided with numerous communication methods to stay informed while Studying Abroad. These include Embassy website information, Facebook, Twitter feeds, the Overseas Security Advisory Council (OSAC), as well as our own MDC website and provided

information. The OIE and Emergency Preparedness functions monitor country-specific information through these same sources for all countries with MDC students. A link to an example of a country specific briefing is provided under references.

References:

Brazil Emergency Preparedness Orientation - June 2014

<http://www.mdc.edu/grant-development/documents/BrazilEmergencyPreparednessOrientation-June2014.pdf>

6.6.2 The college's compliance program includes systems that are integrated with the institution's travel programs to identify the Office of Foreign Assets Control from the Department of the Treasury (OFAC) embargo issues and licensing requirements prior to making international travel arrangements.

Question 6.6.2 A: What systems are in place to ensure compliance with OFAC embargo issues and licensing requirements when making travel arrangements?

Comment: The College reviews international travel authorization requests for potential export control issues. The Provost of Operations, who approves international travel, identifies potential issues related to travel involving sanctioned countries or international travel requiring employees to carry or ship equipment with them. Projects that include any form of contact with a foreign entity, person, or vessel are subject to the constraints of OFAC. During the development of such a project, the principal investigator is charged with researching the OFAC regulations regarding the intended action. The OFAC website, <http://www.treasury.gov/resource-center/sanctions/Programs/Pages/cuba.aspx>, provides step by step guidance for determining Specially Designated Nationals (SDNs) and the process for attaining a license should the desired SND be involved in the project. In this case, the Authorized Organizational Representative must approve the application for license.

References:

Office of Foreign Assets Control (OFAC) from the Department of the Treasury Website

<http://www.treasury.gov/about/organizational-structure/offices/Pages/Office-of-Foreign-Assets-Control.aspx>

Question 6.6.2 B: What processes are in place to ensure that travel paid for through sponsored funds is done in compliance with federal and sponsor regulations?

Comment: Travel on sponsored projects is subject to the same rules, regulations, and policies applicable to travel by all other employees of the College as well as applicable policies and regulations of the Sponsoring Agency. Sponsored projects personnel should ensure any proposed travel is in accordance with the sponsored project's agreement before the travel begins. If the award requires prior sponsor approval for the travel, the project director is responsible for obtaining the written authorization and maintaining that documentation in the project files.

Travel costs may be chargeable to a sponsored project if the trip is directly related and beneficial to the specific work funded. Travel reimbursements are generally limited to those allowed by

College policies. However, certain sponsored projects may contain provisions that further limit the amount and type of reimbursable travel expenditures.

MDC guidelines for the reimbursement of travel expenses can be found in the *MDC Manual of Procedure, Procedure Number 3400 - Travel Reimbursement for the District Board of Trustees, the President, College Employees and Other Authorized Persons* which can be accessed at <http://www.mdc.edu/procedures/Chapter3/3400.pdf>.

International Travel on sponsored projects must be pre-approved by the MDC AOR and by the Funding Agency. All Federal, and most other, sponsors require prior written sponsor approval for each occurrence of foreign travel, even if previously approved in the award budget. The project director is responsible for obtaining the written travel authorization from the sponsor and maintaining that documentation in the project files. Travelers are advised to exercise caution and review the U.S. Department of State's international travel advisory information prior to making travel plans <http://travel.state.gov/content/passports/english/alertswarnings.html>. Travel to U. S. Government listed *State Sponsors of Terrorism* is not permitted. A list of these countries can be found at <http://www.state.gov/j/ct/list/c14151.htm>.

In accordance with the Fly America Act (49 U.S.C. 40118) U. S. air carrier service must be used for all air travel paid for by Federal funds, even if the foreign carriers are cheaper, provide preferred routing, more convenient, or part of a frequent-flyer agreement. An exception to this requirement is transportation provided under a bilateral or multilateral air transport agreement, to which the U. S. Government and the government of a foreign country are parties, and which the Department of Transportation has determined meets the requirements of the Fly America Act. The U. S. Government has entered into several agreements that allow federally funded transportation services for travel to use foreign air carriers under certain circumstances. These "Open Skies" agreements can be found on the GSA's website. http://www.gsa.gov/portal/content/103191?utm_source=OGP&utm_medium=print-radio&utm_term=openskies&utm_campaign=shortcuts.

To ensure compliance with the Fly America Act, purchase all airline tickets purchased for international travel that will be charged to a federal grant must be made through a U.S. flag carrier. There are several strictly limited circumstances under which an exception to the use of a U.S. air carrier may be allowed (as noted below). These exemptions must be documented and pre-approved by the Assistant Controller for RAM prior to booking the travel arrangements. In addition, to satisfy regulatory requirements for charges to a federally sponsored project, a U.S. flag carrier designator code, or Open Skies eligible carrier code, must be present on documentation for a flight in order for the flight cannot be charged to a federally sponsored project.

Potential Exemptions:

- If a U.S. flag air carrier offers nonstop or direct service from the origin to the destination, a U.S. flag air carrier service must be used unless it would extend travel time, including delay at origin, by 24 hours or more.

- If a U.S. flag air carrier does not offer nonstop or direct service between the origin and the destination, a U.S. flag air carrier must be used on every portion of the route where it provides service unless, when compared to using a foreign air carrier, such use would: increase the number of aircraft changes made outside the U.S. by 2 or more; extend travel time by at least 6 hours or more; or require a connecting time of 4 hours or more at an overseas interchange point.
- For travel outside the U.S., if a U.S. flag air carrier provides service between the origin and destination, a U.S. flag carrier must always be used for such travel unless, when compared to using a foreign air carrier, such use would: increase the number of aircraft changes outside the U.S. by 2 or more; extend travel time by at least 6 hours or more; or require a connecting time of 4 hours or more at an overseas interchange point.

References:

MDC Manual of Procedure, Procedure Number 3400, Travel Reimbursement for the District Board of Trustees, the President, College Employees and Other Authorized Persons
<http://www.mdc.edu/procedures/Chapter3/3400.pdf>.

Fly America Act/Open Skies Agreements

http://www.gsa.gov/portal/content/103191?utm_source=OGP&utm_medium=print-radio&utm_term=openskies&utm_campaign=shortcuts.

U.S. Government List of State Sponsors of Terrorism

<http://www.state.gov/j/ct/list/c14151.htm>

SECTION 7 – PROCUREMENT

7.1. A management structure should be in place to carry out the procurement functions of the college.

7.1.1 The college should have a clearly defined management structure that has direct responsibility for procurement functions supporting awards.

Question 7.1.1 A: Which staff members manage the procurement functions of the college?

Comment: The procurement functions of the College are managed by the Group Director for Purchasing with the support of an Assistant Purchasing Director. There are 15 departmental staff members including four Buyers, four Buyer Assistants, four Administrative Clerks and three Purchasing Card Administrators. Each of the Buyers is responsible for the purchase of specific types of commodities. The Buyer Assistants provide support to one or more Buyers and are also assigned to work with the purchase of specific commodities as well. The list below illustrates the areas of purchasing responsibilities for each Buyer and Buyer Assistant:

Buyer #1: Audio Visual equipment and supplies, computer hardware, computer related peripherals, computer software, mainframe computer equipment and supplies, media production equipment and supplies, networking equipment, wireless phones and accessories, telecommunications equipment and supplies, and personal computers, desktops/laptops.

Buyer #2: Wireless phones and accessories, telecommunications equipment and supplies, beepers and pagers, food services – MCI, custodial services, janitorial equipment and supplies, security devices and systems, parking gates, traffic control devices, security guard services and police equipment and supplies including guns, bullets and accessories.

Buyer #3: Air compressors, generators including purchase and maintenance contracts, armored car services, elevators, garbage and hazardous waste removal, grounds equipment and supplies, HVAC maintenance equipment, insulating materials and supplies, landscaping services, lighting fixtures, metal bars and sheets, pest control, fencing supplies, vehicles (golf carts and other types), water treatment services, plumbing equipment fixtures and supplies, sweeping services, fuel and related services.

Buyer #4: Advertising/marketing related services, copiers and all related supplies, duplicating equipment and services, surveying equipment and supplies, letterhead and envelopes (printing), desk-top printers, mailing services, mailroom equipment, paper products, printing (memo pads, business cards), scantron equipment and forms, biology and physics equipment and supplies, chemistry lab equipment and supplies, science related equipment and supplies, and medical equipment and supplies.

Buyer Assistant #1: Air conditioner supplies, appliances and equipment, automotive supplies, chemicals and chemical products, cleaning equipment and supplies, drinking water (rentals and supplies), fuels/lubricants/gases, glass, hardware and locks, paint and painting supplies, tires and tubes, tools, vehicle maintenance items and parts, theatrical equipment and theater lighting supplies, vehicle rentals (cars/bus services), and floor mats/rugs and related services.

Buyer Assistant #2: Books, library supplies, balloons and helium tanks, diplomas, signs/banners, flags, awards/plaques/trophies, boxes and moving supplies, facsimile equipment and supplies, courier services, office supplies and equipment (shredders, time stamps, typewriters, calculators), personnel and temp services, specialty promotional items, toner cartridges for printers and fax machines, library technical services, uniforms (athletic and security), and language and translating services.

Buyer Assistant #3: Facilities management maintenance and repair, construction and building materials, floor coverings (carpet, tile, vinyl), furniture, exercise and athletic equipment and supplies, sporting goods (basketball, baseball gloves, etc.), musical instruments and supplies, window treatments (awnings and blinds), mortuary equipment and supplies, and fire extinguishers equipment and supplies.

Buyer Assistant #4: Photography supplies and equipment, electronics equipment and supplies, architecture and engineering supplies, flowers and plant purchase and rentals, miscellaneous plants and arboretum supplies, fire college supplies and equipment, child care center food catering services, linen/laundry/dry cleaning services, radio equipment accessories and supplies, educational and training videos and learning materials, special events materials/equipment purchase and rentals, classroom materials and supplies (visual aids, etc.), art equipment and supplies including framing, and costumes.

References:

MDC Purchasing Department Website:
https://www.mdc.edu/purchasing/purchasing_staff.asp

Question 7.1.1 B: Does the organizational chart reflect the key positions?

Comment: Yes; the Organizational Chart attached to Section 1, item no. 3 does reflect the key procurement positions in the College's Purchasing Department.

References:

Purchasing Department Organizational Chart
<http://www.mdc.edu/grant-development/documents/PurchasingOrgChart.pdf>

Question 7.1.1 C: How are lines of authority and responsibility delineated?

Comment: The lines of authority are delineated in two district methods. First; authority for Purchases order issuance and signature is based on College designated threshold expenditure authority. Second; each Purchasing staff member that has authority to purchase is provided a set of commodities to service. Please refer to **Question 7.1.1 A** for an explanation of commodity purchasing responsibilities. The following list delineates the authority provided to each purchasing staff members based on threshold expenditure:

\$0 - \$4,999: One quote required, Purchasing Director, Asst. Purchasing Director, Buyer and Assistant Buyer may issue and sign the Purchase Order.

\$5,000 - \$24,999: Three quotes required, Director, Asst. Purchasing Director, Buyer may issue and sign the Purchase Order.

\$25,000 - \$249,999: Formal Bid Solicitation (please refer to Section 2, item 9 for a listing of formal solicitations), College Provost Approval and Signature is required, Purchasing Director is only authorized to sign Purchase Orders.

\$250,000 - Indefinite: Board of Trustees must authorize the threshold expenditure; Purchasing Director is only authorized to sign Purchase Orders.

References:

Miami Dade College, Position Description - Director of Purchasing
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf

Miami Dade College, Position Description – Assistant Director, Purchasing Services
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0760-00E_Assistant_Director_Purchasing_Services.pdf

Miami Dade College, Position Description – Purchasing Services Buyer
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/3705_Purchasing_Services_Buyer.pdf

Miami Dade College, Position Description – Buyer Assistant
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4720_Buyer_Assistant.pdf

Account Specialist III, Purchasing Card Program
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4421_Accounts_Specialist_III_Purchasing_Card_Program.pdf

Miami Dade College, Position Description – Clerk III (generic not department specific)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

7.1.2 Roles and duties of staff members responsible for procurement for the college should be clearly assigned and defined.

Question 7.1.2 A: What are the different roles and responsibilities of staff assigned to procurement?

Comment: The roles and responsibilities of the staff members assigned to procurement are described below:

Group Director of Purchasing CPPO/CPPB

The Director handles all high level administrative duties for the department and College executives. The Director handles day to day activities in the department and delegates projects and directives so that College departments are serviced. The Director manages all Purchasing personnel and provides guidance on all procurement processes. The Director has purchase order signature authority for any threshold amount. Director is authorized to execute agreements on behalf of the College.

Assistant Director of Purchasing, CPPO

The Assistant Director handles the day to day management of the department. Guides and directs College personnel on proper Procurement methods to utilize in the purchasing of goods and services. The Assistant Director acts as Director when the Director is not present in the Purchasing Department. The Assistant Director has signature authority for Purchase orders up to \$50,000 and when the Director is not present in the department, is authorized to sign any threshold amount issued Purchase Order.

Buyer #1, CPPB

The Buyer is authorized to issue formal solicitations, secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$24,999.

Commodities: Audio Visual equipment and supplies, computer hardware, computer related peripherals, computer software, mainframe computer equipment and supplies, media production equipment and supplies, networking equipment, wireless phones and accessories, telecommunications equipment and supplies, and personal computers, desktops/laptops.

Buyer #2, CPPO/CPPB

The Buyer is authorized to issue formal solicitations, secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$24,999.

Commodities: Wireless phones and accessories, telecommunications equipment and supplies, beepers and pagers, food services – MCI, custodial services, janitorial equipment and supplies, security devices and systems, parking gates, traffic control devices, security guard services and police equipment and supplies including guns, bullets and accessories.

Buyer #3

The Buyer is authorized to issue formal solicitations, secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$24,999.

Commodities: Air compressors, generators including purchase and maintenance contracts, armored car services, elevators, garbage and hazardous waste removal, grounds equipment and supplies, HVAC maintenance equipment, insulating materials and supplies, landscaping services, lighting fixtures, metal bars and sheets, pest control, fencing supplies, vehicles (golf carts and other types), water treatment services, plumbing equipment fixtures and supplies, sweeping services, fuel and related services.

Buyer #4

The Buyer is authorized to issue formal solicitations, secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$24,999.

Commodities: Advertising/marketing related services, copiers and all related supplies, duplicating equipment and services, surveying equipment and supplies, letterhead and envelopes (printing), desk-top printers, mailing services, mailroom equipment, paper products, printing (memo pads, business cards), scantron equipment and forms, biology and physics equipment and supplies, chemistry lab equipment and supplies, science related equipment and supplies, and medical equipment and supplies.

Buyer Assistant #1

The Buyer Assistant is authorized to secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$4,999.

Commodities: Air conditioner supplies, appliances and equipment, automotive supplies, chemicals and chemical products, cleaning equipment and supplies, drinking water (rentals and supplies), fuels/lubricants/gases, glass, hardware and locks, paint and painting supplies, tires and tubes, tools, vehicle maintenance items and parts, theatrical equipment and theater lighting supplies, vehicle rentals (cars/bus services), and floor mats/rugs and related services.

Buyer Assistant #2

The Buyer Assistant is authorized to secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$4,999.

Commodities: Books, library supplies, balloons and helium tanks, diplomas, signs/banners, flags, awards/plaques/trophies, boxes and moving supplies, facsimile equipment and supplies, courier services, office supplies and equipment (shredders, time stamps, typewriters, calculators), personnel and temp services, specialty promotional items, toner cartridges for printers and fax machines, library technical services, uniforms (athletic and security), and language and translating services.

Buyer Assistant #3

The Buyer Assistant is authorized to secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$4,999.

Commodities: Facilities management maintenance and repair, construction and building materials, floor coverings (carpet, tile, vinyl), furniture, exercise and athletic equipment and supplies, sporting goods (basketball, baseball gloves, etc.), musical instruments and supplies, window treatments (awnings and blinds), mortuary equipment and supplies, and fire extinguishers equipment and supplies.

Buyer Assistant #4

The Buyer Assistant is authorized to secure multiples quotes and process requisitions, issue and sign Purchase orders up to \$4,999.

Commodities: Photography supplies and equipment, electronics equipment and supplies, architecture and engineering supplies, flowers and plant purchase and rentals, miscellaneous plants and arboretum supplies, fire college supplies and equipment, child care center food catering services, linen/laundry/dry cleaning services, radio equipment accessories and supplies, educational and training videos and learning materials, special events materials/equipment purchase and rentals, classroom materials and supplies (visual aids, etc.), art equipment and supplies including framing, and costumes.

Purchasing Card Administrator

The Purchasing card Administrator handles and P-Card reconciliations and manages all on-going training in the proper utilization of the P-Card that is issued to each College employee.

Vendor Registration

This staff member handles all Web Vendor Registration responsibilities. They provide customer service to vendors that have difficulties in entering their company information. This staff member also works closely with Finance and Accounts Payable to provide manual corrections and updates to existing information on vendors already registered with the College.

Account Specialist, Sr.

This staff member handles all P-card transactions, documents and determines if all P-card transactions are in compliance with Purchasing policies and procedures.

Clerk III

This staff member assists the Account Specialist, Sr. with the reconciliation of all P-card transactions.

References:

Miami Dade College, Position Description - Director of Purchasing

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf

Miami Dade College, Position Description – Assistant Director, Purchasing Services

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0760-00E_Assistant_Director_Purchasing_Services.pdf

Miami Dade College, Position Description – Purchasing Services Buyer

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/3705_Purchasing_Services_Buyer.pdf

Miami Dade College, Position Description – Buyer Assistant

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4720_Buyer_Assistant.pdf

Account Specialist III, Purchasing Card Program

[http://www.mdc.edu/hr/compensation/Full-Time
Job_Descriptions/Validated/4421_Accounts_Specialist_III_Purchasing_Card_Program.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4421_Accounts_Specialist_III_Purchasing_Card_Program.pdf)

Miami Dade College, Position Description – Clerk III (generic not dept. specific)

[http://www.mdc.edu/hr/compensation/Full-
Time_Job_Descriptions/Validated/4103_Clerk_III.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf)

Question 7.1.2 B: Is there any evidence that an individual responsible for procurement executed an agreement that exceeded their delegated authority level?

Comment: There is no evidence of any individual in the Purchasing Department signing any agreement which exceeded their delegated signature authority. There is no evidence of any non-compliance in this area.

References: None

Question 7.1.2 C: Are the duties of each key position clearly defined?

Comment: Yes, the duties for each key position in the Purchasing Department are clearly defined. Please see **Question 7.2.1 A.**

References:

Miami Dade College, Position Description - Director of Purchasing

[http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-
00E_Director_Purchasing.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0750-00E_Director_Purchasing.pdf)

Miami Dade College, Position Description – Assistant Director, Purchasing Services

[http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0760-
00E_Assistant_Director_Purchasing_Services.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0760-00E_Assistant_Director_Purchasing_Services.pdf)

Miami Dade College, Position Description – Purchasing Services Buyer

[http://www.mdc.edu/hr/compensation/Full-
Time_Job_Descriptions/Validated/3705_Purchasing_Services_Buyer.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/3705_Purchasing_Services_Buyer.pdf)

Miami Dade College, Position Description – Buyer Assistant

[http://www.mdc.edu/hr/compensation/Full-
Time_Job_Descriptions/Validated/4720_Buyer_Assistant.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4720_Buyer_Assistant.pdf)

Account Specialist III, Purchasing Card Program

[http://www.mdc.edu/hr/compensation/Full-Time
Job_Descriptions/Validated/4421_Accounts_Specialist_III_Purchasing_Card_Program.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4421_Accounts_Specialist_III_Purchasing_Card_Program.pdf)

Miami Dade College, Position Description – Clerk III (generic not dept. specific)

[http://www.mdc.edu/hr/compensation/Full-
Time_Job_Descriptions/Validated/4103_Clerk_III.pdf](http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf)

Question 7.1.2 D: How are staff members made aware of their specific duties and responsibilities?

Comment: Staff members are informed of their duties by several methods. The first is through their official job description. Staff also has one-on-one meetings with the Purchasing Director and/or the Assistant Purchasing Director. During these meetings the staff member is provided with information about specific duties and responsibilities and all information related to Purchasing authority. The staff member is also given the Purchasing Department Manual which provides specific information related to Purchasing process and authority. In addition, the Purchasing Department holds regular staff meetings whereby tasks and responsibilities are discussed and special projects may be assigned.

References:

Purchasing Department Manual (In appendix)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Sample Agendas from "Staff Meetings" are on file in the Purchasing Department and are available upon request.

7.1.3 The college should ensure that procurement staff members receive continuing educational opportunities to allow them to successfully support awards.

Question 7.1.3 A: What continuing educational opportunities are offered to procurement staff members to allow them to perform their required duties?

Comment: Information on continuing education opportunities for staff members responsible for Procurement:

Continuing education for the Purchasing Department staff is essential to make sure that all staff is up-to-date on all public procurement policies and procedures. The Purchasing Department does not only adhere to College Purchasing procedures but abides by all State of Florida and Department of Education statutory procurement requirements.

The College's Purchasing Department is an agency member of the National Institute of Governmental Purchasing (NIGP). Additionally the Purchasing Director; Roman Martinez, attends the National annual Forum, this Forum allows Mr. Martinez to keep abreast of all “Best Practices” and “Benchmarking” process in the public purchasing field. In addition, Mr. Martinez attends the bi-annual Council of Purchasing Professionals (COPP) whereby he meets regularly with counterpart colleagues from the other 27 State of Florida Colleges to discuss day-to-day purchasing issues, and help direct purchasing initiatives that have a direct affect in the purchasing of goods and services by State of Florida Colleges.

In additional to the above, the department staff attends procurement courses sponsored by the NIGP and several staff members are Certified Public Procurement Officer's (CPPO) and others have the Certified Professional Public Buyer (CPPB) certificate designations issued by the NIGP.

People holding the following positions have certifications issued by the NIGP:

Group Director of Purchasing.....CPPO and CPPB

Assistant Purchasing Director.....CPPO
Buyer #2.....CPPO and CPPB
Buyer #1.....CPPB

References:

Copies of certifications of purchasing staff members are on file in the Purchasing Department and are available upon request.

7.2. The college should have adequate controls for procurement actions.

7.2.1 Procurement responsibilities are segregated from the office requesting and accepting the deliverable and from the financial management responsibilities.

Question 7.2.1 A: Are the functions of procurement and finance offices clearly segregated (via detailed organizational charts or other documents)?

Comment: Yes, the procurement responsibilities are clearly segregated. The organizational chart clearly delineates the departmental divisions within Business Affairs. Purchasing stands alone in procurement of goods and services.

References:

Business Affairs Organizational Chart
<https://www.mdc.edu/businessaffairs/Papers/Documents/082014%20BA%20Reporting%20Structure.pdf>

Question 7.2.1 B: Are processes for the receipt and acceptance of new acquisitions documented?

Comment: Yes, the processes for the receipt and acceptance of new acquisitions are clearly documented in College Procedure 3900.

Reference:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<https://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 7.2.1 C: How are invoices processed? Please describe the process.

Comment: The invoice process starts at the departmental level. After the department receives the order they will receive an invoice from the vendor for payment. The department will determine if the invoice is accurate and that all goods have been delivered. Upon verification that all goods have been received, department authorized personnel sign the invoice and route it to the accounts payable department.

It is important to note that all vendors who provide goods for the College are informed that the Purchase Order number must be included in the invoice to facilitate the payment process. When Accounts Payable receives the invoice they check that there is a valid Purchase Order to cover the expense, that the vendor's business information is up-to-date, and that all required IRS forms are filed with the College. Accounts Payable also checks that all general ledger codes for the expenditure have been properly selected.

References:

Sample Invoices that were submitted to the Accounts Payable department, processed and paid, are on file in the Purchasing Department and are available upon request.

7.2.2 Controls should be in place to ensure that approval thresholds are appropriate and related delegations of authority are not exceeded without authorization.

Question 7.2.2 A: Do established procedures contain internal controls to ensure that delegations are not exceeded or used without authorization?

Comment: Yes, established procedures contain internal controls to ensure that delegations are not exceeded or used without authorization.

Delegation of authority for procurements and acquisitions with dollar thresholds and a description of internal controls to manage the delegated authority

As per College Procedure 6000 - Methodology for the Procurement of Goods and Services Used by the College (Section II (B))

B. Authority to Purchase for the College

1. Except for those instances where the authority for limited purchases has been previously designated, the responsibility and authority for procurement is vested in the Purchasing Department.
2. No College employee is permitted to order any materials, equipment or services directly, except in those instances where authority has been delegated, by the appropriate authority.
3. Under no circumstances may a College employee with signature and/or approval authority within the procurement function execute official business with a member of his or her family. The Purchasing Department must be notified of all potential conflicts or instances of nepotism, whether they be in fact or appearance. Failure to comply with this guideline may result in the termination of employment with the College. Additional guidelines and procedures related to signature requirements for contractual agreements are outlined in Procedure 6300.

As per College Procedure 6003 - Competitive Pricing Procedure (Section II), the following are the authority of procurement based on thresholds with descriptions of internal controls.

II. PROCEDURE

\$25,000 and over

Each purchase of \$25,000 or over requires a formal sealed bid or request for proposal, except as otherwise provided in applicable Florida Statutes, rules and regulations. All bid invitations, requests for proposals or request for qualifications shall be advertised in a newspaper of general circulation or shall be listed on the College's website.

\$5,000 to \$24,999

All purchases over \$5,000 but less than \$25,000 require at least three written quotes, from responsible vendors unless there are less than three providers.

Under \$5,000

All purchases less than \$5,000 will be made in accordance with generally acceptable good purchasing practices.

Blanket Orders

Blanket orders are issued to facilitate purchases of routine low value materials and supplies needed for the daily operations of the College.

- Blanket orders may be issued for up to \$24,999, once the purchasing department has quoted the items to be purchased from the blanket order. The purchasing department will decide the vendor for all blanket orders of \$24,999 or greater. No item can be purchased with a value greater than \$4,999 from a blanket order unless they are issued to facilitate payments for an agreement for services, or as a result of an award of a bid, RFP or RFQ for which the amount of the blanket order cannot exceed the amount of the agreement for services or the award of the bid, RFP or RFQ. In these cases the payment amount for each invoice must comply with terms of the RFP, RFQ or bid.
- No capitalized items can be purchased from a blanket order.
- Blanket orders may be open for up to \$4,999 to facilitate purchases of low value, when exact items to be purchased may be unknown at the time the department requisition is issued (one example is promotional items for Student Services). In no case shall multiple blanket orders be opened for the same items by the same department for the purpose of bypassing the quote requirement for items of \$4,999 or greater.
- Blanket orders opened for facility management may be opened for a value not to exceed \$24,999 for "quick jobs" or supplies needed immediately to react to the need of repairs or maintenance. The per-item value may exceed the \$4,999 when there is no time to quote the item.

Any exceptions to the above guidelines must be approved in advance by the Director of Purchasing.

Important to note that the College's Purchasing Department will follow Federal Grants OMB 2 CFR Guidelines when procuring goods and services and will comply with all required dollar purchase thresholds including purchase that may be deemed sole or single source, piggyback purchases and cooperative purchases. Please refer to section "Procurement Procedures When Using Grant Funding" page I-35.

References:

Purchasing Department Manual

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College

<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure

<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures

<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Question 7.2.2 B: How is the award staff advised of the lead times necessary to process and approve procurement requests?

Comment: The procurement process is the same for all staff. College Procedure Number 6107 provides clear lead times for all orders that are placed by the Purchasing Department. Lead times vary in accordance with the dollar amount of the purchase, level of approval required (up to and including the Board of Trustees), bidding requirements, and whether a Request for Proposal is required.

The following provides a brief outline of lead times; please refer to College Procedure Number 6107 for detailed explanations:

Purchases in excess of \$25,000 requiring competitive bidding and must follow procedures established for a formal sealed bid including advertising bid in a newspaper of general circulation or on the College's website.

Purchases exceeding \$25,000 but below \$250,000 may be approved by the College President, Provost of Operations or Provost for Education. Purchases exceeding \$250,000 must be presented to the District Board of Trustees thus the originating department should allow for a lead time of six to eight weeks prior to the next scheduled Board meeting from the time that the requisition is received in the Purchasing Department. The Purchase Order may be released to the vendor only after the award of Bid is approved by the Board.

Purchases exceeding \$5,000 but not exceeding \$25,000 require that the Purchasing Department obtain at least three quotations thus the originating department should allow for a lead time of three weeks from the time that the requisition is received in the Purchasing Department.

For all purchases of \$5,000 or less, a Purchase Order may be issued at the discretion of the Purchasing Department. The originating department should allow for a lead time of two weeks from the time that the requisition is received in the purchasing department.

If it is determined that a Request for Proposal is required for goods and/or services in excess \$25,000, then the ensuing lead time will be significantly longer than a sealed bid to allow for the appointment

of an evaluation committee and conduct of public meetings and approval of the Board which must approve all Request for Proposals regardless of dollar amount. The originating department must also allow for the time that the vendor may require for delivery with such delivery times ranging from one day to as much as 120 days.

Lead time consideration must also be given to special timeframes and cutoff dates for processing Departmental Requisitions at fiscal year-end.

References:

Miami Dade College Manual of Procedure, Procedure Number 6107, Lead Time for Department Requisitions

<https://www.mdc.edu/procedures/Chapter6/6107.pdf>

Question 7.2.2 C: How are lines of authority and responsibility to approve procurements delineated among procurement and other staff?

Comment: The Purchasing Department has clear lines of authority and responsibility to approve procurements which are delineated among the procurement and other staff. College Procedures: 6000, Methodology for the Procurement of Goods and Services Used by the College; 6001, Allowable Expenditures of the College; 6003, Competitive Pricing Procedure; and 6300, Contracts, Agreements and Leases - Signature Requirements and Procedures, all provide procedural authority and responsibility among procurement and other staff.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College

<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6001, Allowable Expenditures of the College

<https://www.mdc.edu/procedures/Chapter6/6001.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure

<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures

<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Question 7.2.2 D: Are the award and procurement staff members aware of these delegations of authority?

Comment: Yes, the award and procurement staff members are aware of their delegation and authority. Please see the response for **Question 7.2.2 A.**

References

Purchasing Department Manual (Appendices)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.2.2 E: Are system controls in place that limit a procurement requisition approver's authority?

Comment: Yes, there are system controls in place that limit a procurement requisition approver's authority. Please see the response to **Question 7.2.2 A** and the Procedures noted below under References.

References:

Purchasing Department Manual (Appendices)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College

<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6001, Allowable Expenditures of the College

<https://www.mdc.edu/procedures/Chapter6/6001.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure

<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Miami Dade Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures <https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Question 7.2.2 F: How does the college ensure that delegations of authority are not exceeded?

Comment: The College ensures that delegations of authority are not exceeded in several ways. Expenditure thresholds are set, only pre-authorized personnel may issue requisitions, purchase orders and/or Agreement for Services. Our ERP security is set to each specific threshold for each departmental staff member. Furthermore, the Purchasing Department provides its own departmental audit after the Purchase Order has been issued to make sure that all purchasing authority is in compliance with College Policy and Procedures. Please see the response to **Question 7.2.2 A** for additional information.

References:

Purchasing Department Manual (Appendices)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6001, Allowable Expenditures of the College
<https://www.mdc.edu/procedures/Chapter6/6001.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure
<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures
<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Question 7.2.2 G: Who is responsible for reconciling the purchase card system? Are there any instances where purchases have exceeded the authority level of the cardholder? How were these reconciled?

Comment: The Purchasing Card Administrator is responsible for the reconciling the purchasing card system. There is no possible way for exceeding the authority level. If a card holder attempts to spend over the assigned limits placed with the card, whether it is the monthly limit or single transaction limit, the purchase will be declined at the time of the transaction. All limit increases are reviewed and require detailed approval processes prior to the increase being done directly with the bank. The only unauthorized purchase instance of exceeding would be if the explanation given by the requestor to their approver was falsely provided to make an unauthorized purchase while the balances (dollar increase) have been approved with the pretense of another purchase. Any and all charges are reconciled by the cardholder or their data entry access person/preparer. More detailed information is provided below.

As delineated in the *MDC Purchasing Card Program Procedure Manual (p.2)*, each Purchasing Card has limits and controls established. If the Cardholder attempts to use the card with any restricted businesses or exceed the dollar limits established, the transaction would be automatically declined at the time the order is placed. These limits and controls include:

Restrictions on types of businesses – The College has restricted the use of the card with certain types of businesses by requesting the card issuer to block access using Merchant Category Code (MCC) through the Visa system. This code is assigned by Visa and describes the primary goods or services provided by the businesses. Restricted businesses types are listed in the Exhibit Section of this manual.

Dollar Limit Per Transaction – The Cardholder cannot exceed the pre-set dollar limit of \$1,000 for any single transaction without the approval of the Card Administrator. The cardholder should not split transactions in order to place orders that exceed this limit.

Dollar Limit Per Billing Period: The Cardholder cannot spend over the amount pre-set on the card account for the period covering the 5th day of the month to the 4th day of the next month unless approved by the Card Administrator. This is the “monthly” limit.

Overspending Budget: At no time should the Cardholder exceed the dollars available in their budget during the fiscal year.

Cash Advances: Not allowed.

In addition, the Procedure Manual (p.13) advises P-Card users that their card will be denied if a transaction exceeds the transaction limit of \$1,000 or the monthly expenditure limits established for the card and if the user has attempted to make a purchase with a vendor listed under the blocked business category.

Further, if an employee were to use the P-Card for a personal purchase, the card would be cancelled and the employee would be subject to disciplinary action up to and including termination of employment and prosecution to the extent permitted by law. In addition, the employee would be required to reimburse the College immediately.

References:

Miami Dade College Manual of Procedure, Procedure Number 6520, Miami Dade College Purchasing Card Program

<https://www.mdc.edu/procedures/Chapter6/6520.pdf>

Miami Dade Community College Purchasing Card Program System User Manual

<https://www.mdc.edu/businessaffairs/Papers/Forms/Purchasing%20Card/PCard%20System%20User%20Manual.pdf>

Miami Dade Community College Purchasing Card Program Procedure Manual

<http://www.mdc.edu/businessaffairs/Papers/Forms/Purchasing%20Card/PCard%20Procedure%20Manual.pdf>

P-Card Guidelines Power Point Presentation

<http://www.mdc.edu/grant-development/documents/MDCConnectScreenCastPurchasingCardBoth.ppsx>

7.2.3 Written Standards of Conduct should be maintained as required by 2 CFR 215.42 “Codes of Conduct” (soon replaced by 2 CFR Part 200.318, General procurement standards).

Question 7.2.3 A Do the standards of conduct meet requirements of 2 CFR 215.42 (soon replaced by 2 CFR Part 200.318, General procurement standards)?

Comment: 2 CFR 215.42 states: “The recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a

contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subagreements. However, recipients may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient.”

The College standards that meet the requirements of 2 CFR 215.42 (soon replaced by 2 CFR Part 200.318, General procurement standards) are located in MDC Procedures 6000 and 6013.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6013, Conflict of Interest Relative to Employees of the Purchasing Department
<https://www.mdc.edu/procedures/Chapter6/6013.pdf>

Question 7.2.3 B: If the standards do not meet Federal requirements, what provisions are missing?

Comment: Although standards at the College meet or exceed 2 CFR 215.42 (soon replaced by 2 CFR Part 200.318, General Procurement Standards), the College's Purchasing Department adheres to the Universal Public Procurement Certification Council's (UPPCC) Code of Ethics which provides additional standards that are followed by the College's Purchasing Department Staff. All Purchasing Staff members adhere to the Universal Public Procurement Certification Council's (UPPCC) Code of Ethics as follows:

All UPPCC certificates as well as applicants and candidates for UPPCC certification have subscribed to the following ethical principles. Breaching this Code of Ethics will be just reason for revocation of UPPCC certification.

- I will seek or accept a position of employment only when fully in accord with the professional principles applicable thereto, and when confident of possessing the qualifications to serve under those principles to the advantage of my employer.
- I believe in the dignity and worth of the services rendered by my employment and the societal responsibilities assumed as a trusted public servant.
- I shall be governed by the highest ideals of honor and integrity in all public and personal relationships in order to merit the respect and inspire the confidence of my employer and the public served.

- I believe that personal aggrandizement or personal profit obtained through misuse of public or personal relationships is dishonest and intolerable.
- I will identify and eliminate participation of any individual in operational situations where a conflict of interest may be involved.
- I believe that individuals that possess UPPCC certification should at no time or under any circumstances accept directly or indirectly, gifts, gratuities or other things of value from suppliers, which might influence or appear to influence purchasing decisions.
- I will keep my governmental organization informed, through appropriate channels, on problems and progress of applicable operations by emphasizing the importance of the facts.
- I will handle all personnel matters on a merit basis. Politics, religion, ethnicity, gender and age carry no weight in personnel administration in the agency being directed or served.
- I shall not seek or dispense personal favors that are in conflict with my profession. I will handle each administrative problem objectively and empathetically without discrimination.
- I subscribe to and support the professional aims and objectives of the Universal Public Procurement Certification Council.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College

<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6013, Conflict of Interest Relative to Employees of the Purchasing Department

<https://www.mdc.edu/procedures/Chapter6/6013.pdf>

Universal Public Procurement Certification Council's (UPPCC) Code of Ethics

<http://www.uppcc.org/ethics/index.aspx>

Question 7.2.3 C: How does the college ensure that employees do not accept inappropriate gratuities or favors from a vendor or sub-recipient?

Comment: The College's Purchasing Department ensures that its staff does not accept inappropriate gratuities or favors from a vendor by reaffirming this requirement during staff meetings, pre-bid meetings, pre-proposal meetings and any other meeting where by the Purchasing Department has access in reaching out to College registered vendors.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade Manual of Procedure, Procedure Number 6013, Conflict of Interest Relative to Employees of the Purchasing Department
<https://www.mdc.edu/procedures/Chapter6/6013.pdf>

7.3. The college shall establish written procurement procedures in accordance with 2 CFR 215.44 “Procurement Procedures” (soon replaced by 2 CFR Part 200.318, General Procurement Standards).

7.3.1 Written policies and procedures should include a provision to avoid the purchase of unnecessary items.

Question 7.3.1 A: What types of controls are in place to prevent purchase of unnecessary items?

Comment: Miami Dade College Procedure Number 6001 states that “As a general rule, funds may only be expended for reasonable and appropriate goods or services necessary to perform official business and accomplish the mission of the College. It is important that the College provides accountability for uses of funds, and maintains its standing as a good steward of all funds from both public and private sources. It is equally important that sound fiscal processes be established in an effort to facilitate the needs of the College in the most efficient and effective manner possible.” Procedure 6001 provides a listing of products that should not be purchased with College funds. The procedure also provides a description of what funds to utilize so that departments are aware as to what funds to utilize for their purchases. It is the duty of the Purchasing Department staff upon receipt of a departmental requisition to determine if the purchase may be provided based on Procedure 6001. Important to note, on the Purchasing Department Web-site as well as the in the “Doing Business with MDC Brochure” we have the following language outlining the Purchasing Department’s Goals and Objectives:

- Provide a high level of support to the educational programs of the College by obtaining maximum value for College resources.
- Acquire goods and services at the lowest cost consistent with standards of quality and level of service required by the College
- Minimize interruptions in the supply of goods and services.
- Avoid duplication, waste, and obsolescence.
- Award contracts impartially.

To accomplish this, the College has an electronic procurement ordering system whereby user departments enter requisitions. Requisitions provide the what, when, where and how for any goods or services being sought. The requisition also has to have quantities which is very important to make sure that the ordering department receives exactly the amount of goods or services being requested. When the Purchasing Department receives the electronic requisition, the Buyer or Purchasing staff member will confirm the order with the user department and, as part of Purchasing's due diligence, will confirm that the quantities and scope of services is accurate before any Purchase Order is issued to a vendor. In the case of itemized Purchase Orders, there are

occasions when certain line items of goods or services will not be delivered for various reasons, including in cases where the College department may want to return the merchandise or that the vendor has discontinued the goods; in that case, the College's Purchasing Department will provide a change order request and modify the existing Purchase Order to be in-line with what has already been delivered.

It is important to note that all procurement processes such as quotes, formal bids all other types of competitive solicitations are utilized to achieve the award to a vendor that is the lowest, responsive and responsible vendor.

In addition, the roles and approval capabilities of staff assigned within the *MDCConnect Finance and Payroll System Approval Path Request Form* establishes who will be able to create a department requisition or disbursement in the system, the budget manager/approver or payroll approver, and the restricted approvers, based on the dollar limits of the transactions (i.e., \$5,000 - \$14,999 and over \$15,000). This checks and balances system ensures that staff with the ability to create and prepare transactions do not simultaneously have the capacity to approve the transactions and also establishes a system wherein all purchases are reviewed by at least one, and sometimes more depending on the dollar amount of the purchase, supervisor of the purchaser.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6001, Allowable Expenditures of the College
<https://www.mdc.edu/procedures/Chapter6/6001.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure
<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6008, Merchandise to be Received on a Trial Basis
<https://www.mdc.edu/procedures/Chapter6/6008.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6100, Preparation of a Department Requisition
<https://www.mdc.edu/procedures/Chapter6/6100.pdf>

7.3.2 Written policies and procedures should require, where appropriate, an analysis of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal government.

Question 7.3.2 A: How is a lease-versus-purchase analysis performed?

Comment: Miami Dade College does not lease equipment; all equipment is purchased and owned by the College. Should the College decide to lease any equipment; the Purchasing Department will

prepare a Life Cycle Cost Analysis to determine the true cost of ownership. This information is then analyzed and compared to other alternatives including purchasing the equipment in full versus the lease option. The Purchasing Department provides this service as part of its due diligence.

References:

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures
<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Question 7.3.2 B Are lease-versus-purchase analysis documented?

Comment: Yes, a lease-versus-purchase would be documented, and the Purchasing Department would provide this due diligence.

References:

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures
<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

Sample lease-to-purchase prepared by Purchasing Department for one of the service commodities purchased by the College (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.3.2 C: What process is used for making lease/buy decisions for vehicles? Are GSA motor pool vehicles available for use by the college? Are the vehicles available in the GSA excess program reviewed prior to purchase/lease decisions? Are these considerations documented?

Comment: Miami Dade College does not lease its fleet vehicles; the College purchases all of its vehicles. The College has a fleet department that maintains all fleet vehicles that are owned by the College. When the College does purchase vehicles, the Purchasing Department has two options, depending on the quantity and various types of vehicles to be purchased, the Purchasing Department may prepare a bid solicitation to determine the best, lowest, responsive and responsible bidder. The College may also opt to utilize the State of Florida Sherriff's Office Consortia Bid award which provides a broader vehicle availability and discount pricing on most of the major car brands. State of Florida, Department of Education, Rule 6A-14.0734 2 (c) provides authorization for State Colleges to use other agencies competitive solicitation awards to purchase any given commodity including fleet vehicles.

References:

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures
<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

State of Florida Department of Education Rule 6A-14.0734 2 (c)
<https://www.flrules.org/gateway/ruleno.asp?id=6A-14.0734&Section=0>

7.3.3 Written policies and procedures should require standards for solicitations for goods and services.

Question 7.3.3 A: Does the college review offerors' past performance history?

Comment: Yes, the College's Purchasing Department has past performance checks within each of its procurement processes (quotes, bids or competitive solicitations) which requests past performance in providing goods or services. Furthermore, the College always requests, at a minimum, three client references that are verified by the Purchasing Department personnel to make sure the vendor has had successful past performance on other similar types of contracts.

References:

Sample "Past Performance Requests" used in all College Procurement processes. (In appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Sample "Request for References" incorporated by College into formal bid solicitations. (In appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.3.3 B: What is the process for reviewing offerors' past performance?

Comment: The Purchasing Department provides its due diligence in verifying past performance by any vendor that is ultimately selected to provide goods or services to the College. The Purchasing Department staff has several options in providing this verification. A questionnaire on past performance may be incorporated into the solicitation for the prospective proposer to forward to their clients and in turn the clients send the completed questionnaire to the College. The Purchasing Department staff may call listed past clients submitted by the prospective proposer to verify past performance. The Purchasing Department may also request a Dun and Bradstreet Report to be submitted with the proposal response.

References:

Example of Purchasing Department "Past Performance" verification for vendors (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

7.4. The college should ensure that procurements are fair and reasonable and have been competitively selected to the extent practical.

7.4.1 Cost or price analysis should be performed and the basis for cost or price should be documented in every file.

Question 7.4.1 A: What is the process for developing a cost or price analysis?

Comment: Price Analysis is provided depending on the threshold of the purchase (5k-25K). The Buyer issues informal quotes to interested vendors that provide the products and/or services. The Buyer determines a deadline date to submit the quotes. Upon receipt of the quotes the Buyer tabulates the pricing for all quotes received and provides an analysis comparing not only the

pricing but that it meets all the required specifications. All this information is compiled and saved in the PO folder that is prepared by the Buyer. Same process is done but a bit more detailed as it relates to formal bids 25k-and up, here we check references, past project examples and in some cases some demonstrative presentation of the products and/or service.

References:

Examples of cost or price analysis performed by Purchasing Department Staff (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.4.1 B: How does the cost or price analysis differ depending on the size of procurement?

Comment: The cost or price analysis prepared in the Purchasing Department does differ on the size of the procurement. Large procurements are complex and may incorporate performance measures and outcomes, in these cases multiple types of documentation (Excel spreadsheet, cost reports, tabulated pricing, line item pricing) may be incorporated into the project or Purchase Order folder and will be utilized to document the final decision taken on any specific purchase.

References:

Example of large complex purchase (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

7.4.2 Procurement policies and procedures pursue competition to the maximum extent practicable, in compliance with 2 CFR 215.43 (soon replaced by 2 CFR Part 200.319, Competition).

Question 7.4.2 A: How does the dollar threshold influence the competition requirements?

Comment: Dollar thresholds influence the competition requirements when there are layered requirements as in the case of an RFQ or RFP. This is due in part because of the scope requirements which may be very specific and may be restrictive to some bidders in terms of being able to meet all the scope of work. Since informal processes (quotes) fall under \$24,999, the Purchasing Department does have some flexibility to reach out to as many vendors that have registered with the College to secure competitive quotes that will allow the College to foster a competitive environment by which the College may be able to secure the best possible purchase outcome.

As per College Procedure 6003 - Competitive Pricing Procedure (Section II), the following are the authority of procurement based on thresholds with descriptions of internal controls. These thresholds are to be utilized for non-grant purchases. Important to note that the College's Purchasing Department will follow Federal Grants OMB 2 CFR Guidelines when procuring goods and services and will comply with all required dollar purchase thresholds including purchase that may be deemed sole or single source, piggyback purchases and cooperative purchases. Please refer to section "Procurement Procedures When Using Grant Funding" page I-35

\$25,000 and over

Each purchase of \$25,000 or over requires a formal sealed bid or request for proposal, except as otherwise provided in applicable Florida Statutes, rules and regulations. All bid invitations,

requests for proposals or request for qualifications shall be advertised in a newspaper of general circulation or shall be listed on the College's website.

\$5,000 to \$24,999

All purchases over \$5,000 but less than \$25,000 require at least three written quotes, from responsible vendors unless there are less than three providers.

Under \$5,000

All purchases less than \$5,000 will be made in accordance with generally acceptable good purchasing practices.

Blanket Orders

Blanket orders are issued to facilitate purchases of routine low value materials and supplies needed for the daily operations of the College.

- Blanket orders may be issued for up to \$24,999, once the purchasing department has quoted the items to be purchased from the blanket order. The purchasing department will decide the vendor for all blanket orders of \$24,999 or greater. No item can be purchased with a value greater than \$4,999 from a blanket order unless they are issued to facilitate payments for an agreement for services, or as a result of an award of a bid, RFP or RFQ for which the amount of the blanket order cannot exceed the amount of the agreement for services or the award of the bid, RFP or RFQ. In these cases the payment amount for each invoice must comply with terms of the RFP, RFQ or bid.
- No capitalized items can be purchased from a blanket order.
- Blanket orders may be open for up to \$4,999 to facilitate purchases of low value, when exact items to be purchased may be unknown at the time the department requisition is issued (one example is promotional items for Student Services). In no case shall multiple blanket orders be opened for the same items by the same department for the purpose of bypassing the quote requirement for items of \$4,999 or greater.
- Blanket orders opened for facility management may be opened for a value not to exceed \$24,999 for "quick jobs" or supplies needed immediately to react to the need of repairs or maintenance. The per-item value may exceed the \$4,999 when there is no time to quote the item.

Any exceptions to the above guidelines must be approved in advance by the Director of Purchasing.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6003, Competitive Pricing Procedure
<https://www.mdc.edu/procedures/Chapter6/6003.pdf>

Question 7.4.2 B: How are sole source justifications documented? Does the dollar threshold influence the extent of justification required? If so, how?

Comment: Sole Source, when there is only one vendor/manufacturer that can sell a particular item, is documented and initiated by the user department, and it's filed with the project or Purchase Order folder in the Purchasing Department. A memorandum from the College department must accompany each "Sole Source or No Substitute" requisition with a justification as to why this specific purchase is deemed a sole source or no substitute. The Purchasing Department may request additional information to be included with the memorandum such as a letter from the vendor and/or manufacturer that they have the only rights or patent to any specific commodity type. The only dollar threshold range that would be exempted related to sole source is 0-\$4,999. Any purchase over 5k that is labeled as a "Sole Source" by a user department must follow the process as stated above. Please refer to Procedure 6003 – Competitive Pricing Procedure for the threshold ranges as it relates to the purchase of goods and services.

References:

Miami Dade College Manual of Procedure, Procedure Number 6108, No Substitutes/Sole Source/College Standards
<https://www.mdc.edu/procedures/Chapter6/6108.pdf>

Question 7.4.2 C: Who approves the decision to limit competition? How are justifications for other than full and open competition documented? Who approves the justification?

Comment: As outlined in College Procedure 6108, the Purchasing Department has the exclusive right to purchase a specific manufacturer's product without the competitive process. Sole Source is documented and initiated by the user department, and it is filed with the project or Purchase Order folder in the Purchasing Department. A memorandum from the College department must accompany each "Sole Source or No Substitute" requisition with a justification as to why this specific purchase is deemed a sole source or no substitute. The memo should explain in detail why no other brand can be accepted. Explain the necessity for compatibility with existing equipment. Show as clearly and concisely as possible why only this item can accomplish the required function.

The Purchasing Department may request additional information to be included with the memorandum such as a letter from the vendor and/or manufacturer that they have the only rights or patent to any specific commodity type.

References:

Miami Dade College Manual of Procedure, Procedure Number 6108, No Substitutes/Sole Source/College Standards
<https://www.mdc.edu/procedures/Chapter6/6108.pdf>

Question 7.4.2 D: Is the cost comparison to other quotes received relevant and correct? Are discounts considered?

Comment: Yes, cost comparison to other quotes received are utilized as reference in allowing the purchasing staff to determine if the price being paid is within industry or open market standards.

Discounts are always considered and may be incorporated into the final agreement. College Procedure 6107 is relevant to lead time requirements; however, the Purchasing Department utilizes lead time to provide its due diligence in making sure every purchase receives the optimum result based on final agreed pricing and any other cost savings such as discounts.

Some discounts may be incorporated on a quarterly basis; this is usually done on term contracts.

References:

Miami Dade College Manual of Procedure, Procedure Number 6107, Lead Time for Department Requisitions

<https://www.mdc.edu/procedures/Chapter6/6107.pdf>

Question 7.4.2 E: Is a price analysis used to support a best value determination when applicable?

Comment: Yes, the Purchasing Department does utilize price analysis in combination with other weighted criteria to arrive at a best value approach contributing to the final selection of any vendor that will provide goods or services.

References:

Example of price analysis that contributed to a "Best Value" selection. (In appendix)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.4.2 F: What, if any, are the special conditions as to Federally Funded Attestation- (Non Construction Programs)?

Comment: The following describes the special conditions applicable to Federally Funded Attestation (Non Construction Programs):

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Every contract agreement we enter into, whether federally funded or not, address contract breach terms and the sole or multiple remedies that can be sought.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement. Every contract agreement we enter into, whether federally funded or not, has a provision for termination for cause, defining the types of cause (such as default, failure to correct or cure default, etc.), and we always add a statement that continuation of this agreement is based on adequate continued funding from either the state or the Feds. Here is a sample of some federal language we utilize for termination on basis of federal funding reduction: **“College retains the right to serve immediate notification of termination of services upon the College receiving notification from the funding agency that the appropriated funds have been reduced or terminated.”**

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.” Please see attached our Special Condition 15.08 item 15 that all vendors funded by federal \$\$ must agree with.

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. Please see attached our Special Condition 15.08 item 7 that all vendors funded by federal \$\$ must agree with. Audrey Monroe at 904-632-3086 can provide further insight as it pertains to construction.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. Audrey Monroe incorporate this language from

the website into any federally funded construction project. Audrey Monroe at 904-632-3086 can provide further insight as it pertains to construction.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency. Please see attached our Special Condition 15.08 item 18 that all vendors funded by federal \$\$ must agree with. We may need to modify our document to include the CFR references. I do not know of an agreement where we needed these terms but it is good to know

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Please see attached our Special Condition 15.08 item 8 and 16 that all vendors funded by federal \$\$ must agree with.

(H) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201) Please see attached our Special Condition 15.08 item 17 that all vendors funded by federal \$\$ must agree with.

(I) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government-wide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), “Debarment and Suspension.” The Excluded Parties List System in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. For every federal award, we confirm via the SAM website whether the company is listed on the Excluded parties list and retain a copy of the confirmation for file.

(J) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award of \$100,000 or more must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place

in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Although the College adheres to special conditions for non-construction projects for all College formal process in the purchasing of goods and services by adhering to those detailed in the Colleges Policies and Procedures which are based on State of Florida Statutes and Regulations, the Purchasing Department will adhere to any/all special conditions for non-construction projects for any Federal Grant funded project and will provide the required language within its contracts to allow compliance with all required special condition attestations for grant funded projects.

References: None

7.4.3 The basis for contractor selection should be documented.

Question 7.4.3 A: Do sample files (for procurements over the small purchase threshold) include documentation related to significant history of the procurement; the rational for the method of procurement; selection of contract type, contractor selection, or rejection and the basis of contract price?

Comment: Yes, all project folders for purchases over the \$25K threshold do have documentation related to significant history of the procurement; the rational for the method of procurement; selection of contract type, contractor selection, or rejection and the basis of contract price. As custodians of the project folder, the Purchasing Department does ensure that every purchase over \$25K has all the documentation related to the purchase as noted above.

References:

Sample of listings used by the Purchasing Department to verify that recommended vendors are not listed in these sample listings. (In appendix)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

7.4.4 The College's contracting methods do not allow contract types that are precluded in Federal procurements nor awards to parties that have been excluded from receiving Federal procurements.

Question 7.4.4 A: Were any potential vendors rejected because they appeared on the excluded parties list?

Comment: No vendor has ever been rejected because they have been found to be listed in any excluded parties list. The College checks each vendor recommendation and verifies that the vendor is not listed in any Federal, State or local excluded parties' lists. If a vendor is ever determined to be on one of these excluded listings, proper documentation will be prepared to justify the rejection of the vendor and such documentation placed in the project or Purchase Order folder for record.

References:

Sample of listings used by the Purchasing Department to verify that recommended vendors are not listed in these sample listings. (In appendix)

7.5. The college should actively seek diverse resources for procuring and acquiring goods and services.

7.5.1 Positive efforts are made to utilize small, minority-owned, disadvantaged, and/or woman-owned businesses whenever possible.

Question 7.5.1 A: How are procurement personnel encouraged to contract with consortiums of such businesses?

Comment: Procurement personnel are encouraged to reach out to Small Local Minority Business Organizations, other programs that are managed by other governmental agencies, and work with their contingency in fostering a partnership whereby the Local Small Minority Business Community in South Florida benefits from the award of contracts by the College.

Outreach efforts are spearheaded by the College's Minority and Small Business Enterprise Office (MSBE) in collaboration with the Purchasing Department. The outreach efforts are performed throughout the tri-county area. For fiscal year 2013, the MSBE Office attended over 72 outreach events with the different agencies in Miami-Dade, Broward and Palm Beach Counties. These events were used to highlight our Small Local Business Enterprises (SLBE) Initiative and vendor outreach for the many different contract opportunities with the College. Both the Purchasing office and the MSBE office meet with vendors one-on-one to discuss opportunities within the College. The Purchasing Department and MSBE Office have brochures that are distributed at outreach events. These brochures are very helpful to vendors interested in providing goods and services to the College because they explain the procurement processes in detail which gives all interested vendors the ability to prepare for any future bidding opportunity.

References:

Miami Dade College Manual of Procedure, Procedure Number 6550, Small Local Business Enterprises Initiative Incentives
<https://www.mdc.edu/procedures/Chapter6/6550.pdf>

Miami Dade College Manual of Policy, Policy Number VI-3, Minority Business Enterprises
<https://www.mdc.edu/policy/Chapter6/06-VI-03A.pdf>

Miami Dade College Manual of Policy, Policy Number VI-4, Small Local Business Enterprise Initiative
<https://www.mdc.edu/policy/Chapter6/06-VI-4.pdf>

Miami Dade College Purchasing Brochure (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Miami Dade College Minority and Small Business Enterprise Office (MSBE) Brochure (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.5.1 B: How do procurement personnel use the services and assistance, as appropriate, of organizations such as Small Business Administration (SBA) and the Department of Commerce's Minority Business Development Agency in identifying small, minority-owned, disadvantaged, and/or woman-owned businesses?

Comment: Procurement personnel work collaboratively with the College's Minority and Small Business Enterprise Office (MSBE) to determine which commodities and potential participation on contracts by Small Local Businesses is available in the South Florida community.

Outreach efforts are spearheaded by the College's Minority and Small Business Enterprise Office (MSBE) in collaboration with the Purchasing Department. The outreach efforts are performed throughout the tri-county area. For fiscal year 2013, the MSBE Office attended over 72 outreach events with the different agencies in Miami-Dade, Broward and Palm Beach Counties. These events were used to highlight our Small Local Business Enterprises (SLBE) Initiative and vendor outreach for the many different contract opportunities with the College. Both the Purchasing office and the MSBE office meet with vendors one-on-one to discuss opportunities within the College. The Purchasing Department and MSBE Office have brochures that are distributed at outreach events. These brochures are very helpful to vendors interested in providing goods and services to the College because they explain the procurement processes in detail which gives all interested vendors the ability to prepare for any future bidding opportunity.

References:

Miami Dade College Manual of Procedure, Procedure Number 6550, Small Local Business Enterprises Initiative Incentives

<https://www.mdc.edu/procedures/Chapter6/6550.pdf>

Miami Dade College Manual of Policy, Policy Number VI-3, Minority Business Enterprises

<https://www.mdc.edu/policy/Chapter6/06-VI-03A.pdf>

Miami Dade College Manual of Policy, Policy Number VI-4, Small Local Business Enterprise Initiative

<https://www.mdc.edu/policy/Chapter6/06-VI-4.pdf>

Question 7.5.1 C: Does the college conduct outreach sessions to small businesses to encourage and facilitate participation (e.g., attending trade fairs, conferences, and SBA training)?

Comment: The College conducts outreach sessions to small businesses, encourages and facilitates participation by sponsoring trade shows, and attends local trade fairs such as the Southern Florida Minority Supplier Development Council. The Purchasing Department, in collaboration with the College's Minority and Small Business Enterprise Office (MSBE), also attends the annual National Institute of Governmental Purchasing (NIGP) Local Chapter Trade Show during which College Purchasing staff discusses potential upcoming bidding opportunities with interested small local minority vendors.

References:

Miami Dade College Manual of Procedure, Procedure Number 6550, Small Local Business Enterprises Initiative Incentives

<https://www.mdc.edu/procedures/Chapter6/6550.pdf>

Miami Dade College Manual of Policy, Policy Number VI-3, Minority Business Enterprises
<https://www.mdc.edu/policy/Chapter6/06-VI-03A.pdf>

Miami Dade College Manual of Policy, Policy Number VI-4, Small Local Business Enterprise Initiative
<https://www.mdc.edu/policy/Chapter6/06-VI-4.pdf>

Documentation of the College's outreach efforts (in appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

7.6. The college should have a system in place for contract administration to ensure contractor compliance with the terms, conditions, and specifications of the contract and to ensure adequate and timely follow-up of all purchases.

7.6.1 The college should have process to evaluate subcontractor performance and document whether subcontractor met the terms, conditions, and specifications of subcontract.

Question 7.6.1 A: What internal controls are in place to ensure that contractor performance is regularly assessed?

Comment: There are several controls that the College utilizes to verify contractor performance on a regular basis. In Purchasing, the staff members who are assigned goods or service commodities have quarterly, bi-annual, or annual meetings with the vendor/provider to discuss their performance and document areas that need improvement. As an example; Staples is the College selected vendor that provides office supplies. The Group Director of Purchasing meets with Staples contract personnel on a quarterly basis to monitor the business activity of the College. Business performance presentations are provided to the College by Staples on a quarterly basis thus Purchasing is able to determine areas of improvement or in some cases identify opportunities for additional cost savings.

References:

Examples of Internal Control practices related to contractor performance and how the Purchasing Department and other College departments handle this task. (In appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.6.1 B: Are there different policies and procedures related to vendor performance monitoring depending on the size and complexity of the contract?

Comment: There are procedures utilized by the Purchasing Department whereby performance monitoring may be more focused due to the size and complexity of the contract. These types of contracts are usually service level contracts that have performance outputs that may be measurable. For example, Custodial Services Contracts are usually contracts that require careful performance monitoring because the services being provided are measurable and can be evaluated based on quality control and assurance. During an annual service period, the Purchasing Department may meet several times with the Custodial Service provider to verify that all work is being performed

at the service levels agreed upon in the contract agreement. If those service levels are not met at any given time, the vendor is provided a period to correct the issues. If after several attempts the vendor does not resolve the issues, the College may reduce the work for that vendor or, in a worst case scenario, may terminate the contract and go out for bid again.

References:

Examples of Internal Control practices related to contractor performance and how the Purchasing Department and other College departments handle this task. (In appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.6.1 C: How are those policies and procedures followed?

Comment: Policies and Procedures for handling contract management and performance are usually the responsibility of the user department, but since Purchasing is a District function, Purchasing does provide guidance and support to all user departments when they are having difficulties with contractor performance on their projects.

References:

Examples of Internal Control practices related to contractor performance and how the Purchasing Department and other College departments handle this task. (In appendix)
<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

7.7. The college should have policies and procedures in place to address the requirements of the specific terms and conditions of the award agreement related to procurement and sub-awards.

7.7.1 Award procurements should adhere to the funding agency’s specific award agreement terms and conditions related to procurements and sub-awards.

Question 7.7.1 A: How are procurement-related terms and conditions of the award interpreted and incorporated into the college’s procurement actions?

Comment: At the beginning of each grant the Grant Compliance Officer conducts a Kick-off meeting with the project director. As part of this meeting, the project director is given copies of the award documents, which may include any funder specific terms related to procurement. The project director is then responsible for reading the award documents and informing his/her supervisor of these terms. Subsequently, each person in the approval chain is responsible for ensuring that the procurement standards of the award are met. Procurement terms and conditions are made part of the procurement process (quotes, bids, RFQs, RFPs, ITNs or RFLI) when procuring goods and services. In some cases the terms and conditions are made part of the evaluation weighted criteria which is utilized to rank proposers. In essence, the procurement related terms and conditions are made part of the final contractual agreement.

References:

Example of the College's terms and conditions which are utilized on all formal solicitations for the College and become part of the final contractual agreement. (In appendix)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.7.1B: Are the procurement staff members knowledgeable of the requirements of all the specific terms and conditions of the award?

Comment: Yes, all Purchasing staff members are knowledgeable of the specific terms and conditions of the award in relation to procurement. All new project directors attend a Kick-off Meeting with the Grants Compliance Officer at the beginning of their project. During this meeting, project directors are provided with award documents containing all of the funder terms related to procurement of goods and services. Each project director is then responsible for informing the Procurement staff of any special conditions or requirements of the award. These terms and conditions are then included in formal bid solicitations, become part of the submitted quotes and ultimately part of the contract.

References:

Examples of the College's terms and conditions that include quotes as well as formal bid solicitation terms and conditions. (In appendix)

<http://www.mdc.edu/grant-development/documents/Purchasing%20Manual.pdf>

Question 7.7.1 C: Does the college flow down all of the required terms and conditions to the sub-awards?

Comment: MDC follows Procedure Number 6300, Contracts, Agreements, and Leases – Signature Requirements and Procedures. These conditions would flow down to the subawardee.

References:

Miami Dade College Manual of Procedure, Procedure Number 6300, Contracts, Agreements, and Leases - Signature Requirements and Procedures

<https://www.mdc.edu/procedures/Chapter6/6300.pdf>

SECTION 8 – PROPERTY AND EQUIPMENT MANAGEMENT

8.1. A management structure should be in place to carry out the property and equipment functions of the college.

8.1.1 The college should have a clearly defined management structure that has direct responsibility for the property and equipment functions supporting awards.

Question 8.1.1 A: Which staff members manage the property and equipment functions of the college?

Comment: The Property Management Department is headed by the Property and Warehouse Manager. The three functional areas that report to the Manager are: Central Receiving, operating with a Receiving Lead Person, one full-time Receiving Specialist, one part-time Receiving Clerk, and one part-time Student Assistant; Inventory/Property Control which includes an Inventory Lead Person, three Property Control Specialists, and a Property Control Clerk; and the Consolidated Warehouse which operates with a Supervisor and four part-time warehouse technicians.

References:

Miami Dade College, Property Management Department Organizational Chart

<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)

http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)
http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)
Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

Question 8.1.1 B: Does the organizational chart reflect the key positions?

Comment: Yes.

References:

Miami Dade College, Property Management Department Organizational Chart
<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)
(http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf)

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)
http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)
http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)
Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

Question 8.1.1 C: How are lines of responsibility delineated?

Comment: All individual lines within Property Management are clearly defined by job function. Within the functional area of Inventory/Property Control, four lines perform similar tasks in connection with the scanning of decaled property. At the beginning of each Campus inventory, buildings and areas are assigned to each inventory staff. The Property and Warehouse Manager is responsible for the assignment of duties for all positions within Property Management.

References:

Miami Dade College, Property Management Department Organizational Chart

<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)

http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)

http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)

Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

8.1.2 Roles and duties of staff members responsible for property and equipment management for the College should be clearly assigned and defined.

Question 8.1.2 A: What are the different roles and responsibilities of staff assigned to property and equipment management?

Comment: Property Management is essentially made up of three functions: Receiving, which includes the inspection, receipt, and initial input of purchased property and equipment; Inventory/Control, which includes attaching new property with barcode labels for inventory purposes, the scanning of active property during the physical inventory process, and the identification of missing property per College inventory records/database.

References:

Miami Dade College, Property Management Department Organizational Chart

<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)

http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)

http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)

Property Control Specialist <http://www.mdc.edu/hr/Compensation/Part->

[Time Job Descriptions/8221 PT Warehouse Records Specialist.pdf](#)

Question 8.1.2 B: Do individuals responsible for property and equipment have the appropriate level of authority required to accomplish their duties?

Comment: Yes.

References:

Miami Dade College, Property Management Department Organizational Chart

<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)

http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)

http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)

Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

Question 8.1.2 C: Are the duties of each key position clearly defined?

Comment: Yes, duties of key positions are clearly defined in the job descriptions. Reporting lines are illustrated in the Property Management Department Organizational Chart.

References:

Miami Dade College, Property Management Department Organizational Chart

<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)

http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)

http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)

http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)

Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

Question 8.1.2 D: How are staff members made aware of their specific duties and responsibilities?

Comment: All individual lines within Property Management are clearly defined by job function and job description. The Property and Warehouse Manager is responsible for the assignment of duties for all positions within Property Management.

References:

Miami Dade College, Property Management Department Organizational Chart
<http://www.mdc.edu/grant-development/documents/Property%20Management%20Org%20Chart%202013.doc>

Property and Warehouse Manager
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/0471-00E_Property_Warehouse_Manager.pdf

Receiving Supervisor (Working titles: Receiving Lead Person & Inventory Lead Person)
(http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4919_Receiving_Supervisor.pdf)

Warehouse Supervisor (Working title: Consolidated Warehouse Supervisor)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4921_Warehouse_Specialist.pdf

Receiving Specialist (Working titles: Receiving Specialist and the Property Control Program Specialists)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4939_Receiving_Specialist.pdf

Clerk III (Working Title: Property Control Clerk III)
http://www.mdc.edu/hr/compensation/Full-Time_Job_Descriptions/Validated/4103_Clerk_III.pdf

Part-time Inventory Specialist (Working titles: Receiving P/T Clerk and Recycling P/T Technician)
http://www.mdc.edu/hr/compensation/Part-Time_Job_Descriptions/8300_PT_Inventory_Specialist.pdf

Part-time Warehouse Specialist/Technician (Working title: Warehouse P/T Technician)
http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Specialist_Technician.pdf

Part-time Warehouse Records Specialist (Working Title: Records P/T Technician)
Property Control Specialist http://www.mdc.edu/hr/Compensation/Part-Time_Job_Descriptions/8221_PT_Warehouse_Records_Specialist.pdf

Question 8.1.2 E: Are there any situations in the management structure that might lead to a conflict of interest? If so, what are they?

Comment: There are no aspects of the management structure that might lead to a conflict of interest because all College employees are governed by the provisions of the Code of Ethics of the State of Florida, Chapter 112, Florida Statutes, which prohibits certain actions or conduct and certain employment and business relationships.

References:

Miami Dade College Manual of Policy, Policy Number II-23, All Personnel: Conflict of Interest and Code of Ethics

<https://www.mdc.edu/policy/Chapter2/02-II-23.pdf>

Florida Statutes, Chapter 112, Part III, Code of Ethics for Public Officers and Employees

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/0112PARTIIIContentsIndex.html

8.1.3 The college should ensure that staff members responsible for property and equipment management receive continuing educational opportunities to allow them to successfully support the award.

Question 8.1.3 A: What continuing educational opportunities are offered to staff members responsible for property and equipment management to allow them to perform their required duties?

Comment: The College provides extensive continuing education opportunities in-house via College Training and Development. In addition, equipment operators (e.g. fork lift operators) are periodically trained and certified by an independent agent, and safety awareness workshops are provided when feasible.

References:

Miami Dade College, College Training and Development

<http://www.mdc.edu/ctd/>

Question 8.1.3 B: How is the property and equipment staff made aware of funder expectations and changes to awards?

Comment: Per Procedure 3900, the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. It further states that the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer, and disposal of the property. As such, specific expectations and/or changes to the award, if any, must be documented by the project director/principal investigator and communicated to the Property Management Department.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management

<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

8.1.4 The college should have a delineation of responsibilities for the property and equipment functions to ensure checks and balances.

Question 8.1.4 A: How does the college ensure adequate segregation of duties?

Comment: Detailed procedures for the care, custody, and control of College property or equipment, by all organizational units and funding sources of the College, are outlined in Procedure 3900. Administrative processes in connection with the addition, maintenance, and deletion of property, college-wide, is overseen by the Property Management Department. This property control function operates independently from the following functions: procurement of College property/equipment (overseen by Purchasing Department), payment of ordered property/equipment (overseen by Accounts Payable Department), and reconciliation of financial records to property inventory and calculation of property values/depreciation (overseen by Associate Vice Provost of Accounting Services and Controller's Office).

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.1.4 B: Are property staff members that are in positions of trust adequately bonded?

Comment: Per Policy III-4, all College officials and employees who are responsible in any manner for handling, expending, or authorizing the expenditure of College funds or property will be adequately bonded or insured to protect the District Board of Trustees and the funds involved at all times.

References:

Miami Dade College Manual of Policy, Policy Number III-4, Employee Bond
<https://www.mdc.edu/policy/Chapter3/03-III-04.pdf>

Question 8.1.4 C: How does the college exercise effective control over and accountability for property?

Comment: Detailed procedures and established internal controls for the care, custody, and control of College property or equipment, by all organizational units and funding sources of the College are outlined in Procedure 3900. Property Management is responsible for the physical inventory and disposition of survey or surplus property, and the Associate Vice Provost of Accounting Services and Controller's Office independently is responsible for the reconciliation of physical inventory records to the general ledger.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

8.2. The college should have policies and procedures that comply with Federal regulations for acquisition of property and equipment.

8.2.1 Existing policies and procedures should require classification for types of property.

Question 8.2.1 A: What is the process for classifying property? Is the process consistently applied?

Comment: All decaled property (both capitalized and non-capitalized) is classified by type. Additionally, all capitalized property is classified by asset class (e.g. 3-Year Asset Class, 5-Year Asset Class, etc.) These classifications are recorded in accordance with guidelines outlined in the Accounting Manual for Florida's College System. As such, the classification of property and equipment is consistent not only college-wide but with processes of the member schools of Florida's College System. It should also be noted that the Associate Vice Provost of Accounting Services and Controller's Office utilizes a unique, internally established coding system for the additional categorization of specific property types (e.g. computers, lab equipment, athletic training equipment, etc.). This coding system primarily provides an additional tool for monitoring, reconciling, and reporting College property and equipment.

References:

Florida Community College System, Council of Business Affairs Accounting Manual for Florida's Public Community Colleges
<http://www.mdc.edu/grant-development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf>

Question 8.2.1 B: What are the college classifications for property?

Comment: The following are the College Classifications for property: Minor Equipment (non-decaled), Minor Computer/Technology Equipment (non-decaled), Educational Furniture & Equipment (non-capitalized), Office Furn/Equip (non-capitalized), Construction & Maintenance Equipment (non-capitalized), Vehicles (non-capitalized), Athletic Equipment (non-capitalized), Computer Technology (non-capitalized), Computer Technology (capitalized, 3-Yr Asset), Vehicles (capitalized, 5-Yr Asset), Office Equipment (capitalized, 5-Yr Asset), Educational Equipment (capitalized, 5-Yr Asset), Athletic Equipment (capitalized, 5-Yr Asset), Maintenance Equipment (capitalized, 5-Yr Asset), Office Equipment (capitalized, 7-Yr Asset), Educational Furniture & Equipment (capitalized, 7-Yr Asset), Educational Furniture and Equipment (capitalized, 10-Yr Asset), Building Additions & Portables (capitalized, 10-Yr Assets).

The assignment of decals and control of property is assigned by thresholds established in Procedure 3900 and State Law (i.e. College currently decals property in excess of \$1,000 unit cost). While additional classifications are identified for property that is not decaled (films, books, software, etc.), these are excluded from this discussion as they do not fall within the parameters of property control (i.e. property that is not decaled or inventoried due to established dollar amount thresholds are recorded as current expenses per the Accounting Manual for Florida's College System.)

References:

Florida Community College System, Council of Business Affairs Accounting Manual for Florida's Public Community Colleges
<http://www.mdc.edu/grant-development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf>

[development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf](http://www.mdc.edu/development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf)

ERP system screen prints can be provided by the Property Management department upon request.

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.2.1 C: What is the process for revising the policies and procedures when there is a change with statutory and regulatory requirements?

Comment: All revisions to policies and procedures, regardless of reason or functional area, are governed by Policy I-1 and Procedure 1070. Policies are the result of Actions by the District Board of Trustees, the Legislature, or the State Board of Education. The College President develops policies for approval by the District Board of Trustees. Upon their approval, the College President will develop and implement the policies and the general powers outlined in applicable statutes in accordance with Florida Statutes and State Board of Education regulation.

Upon approval of a policy by the District Board of Trustees, a request will be sent to the proper area to draft a procedure for its implementation. The draft of the procedure is forwarded to the Provost for review by the Executive Committee if required. Upon approval, the procedure will be posted to the College's website by the Office of the Provost .

All policies and procedures will be codified by the Office of the Provost .

References:

Miami Dade College Manual of Policy, Policy Number I-1, Administration and Organization of Miami Dade College Policy Manual Approval
<https://www.mdc.edu/policy/Chapter1/01-I-01.pdf>

Miami Dade College Manual of Procedure, Procedure Number 1070, Implementation and Codification of Policies and Procedures
<https://www.mdc.edu/procedures/Chapter1/1070.pdf>

8.2.2 The internal controls should be in place to ensure appropriate acquisition of property.

Question 8.2.2 A: Is there a central location to receive and tag newly acquired property? Where is that location?

Comment: Purchased property is delivered to a central location: Property Management, Receiving, at the North Campus in Building 9000, when feasible. Otherwise, the Receiving Department will confirm acquisition and affix property control decal on-site.

References:

Question 8.2.2 B: How is government-owned equipment tagged?

Comment: All property is tagged in the same manner. All decaled property (both capitalized and non-capitalized) is classified by type. Additionally, all capitalized property is classified by asset class (e.g. 3-Year Asset Class, 5-Year Asset Class, etc.) These classifications are recorded in accordance with guidelines outlined in the Accounting Manual for Florida's College System. As such, the classification of property and equipment is consistent not only college-wide but with processes of the member schools of Florida's College System. It should also be noted that the Associate Vice Provost of Accounting Services and Controller's Office utilizes a unique, internally established coding system for the additional categorization of specific property types (e.g. computers, lab equipment, athletic training equipment, etc.). This coding system primarily provides an additional tool for monitoring, reconciling, and reporting College property and equipment.

The following are the College Classifications for property: Minor Equipment (non-decaled), Minor Computer/Technology Equipment (non-decaled), Educational Furniture & Equipment (non-capitalized), Office Furniture/Equipment (non-capitalized), Construction & Maintenance Equipment (non-capitalized), Vehicles (non-capitalized), Athletic Equipment (non-capitalized), Computer Technology (non-capitalized), Computer Technology (capitalized, 3-Yr Asset), Vehicles (capitalized, 5-Yr Asset), Office Equipment (capitalized, 5-Yr Asset), Educational Equipment (capitalized, 5-Yr Asset), Athletic Equipment (capitalized, 5-Yr Asset), Maintenance Equipment (capitalized, 5-Yr Asset), Office Equipment (capitalized, 7-Yr Asset), Educational Furniture & Equipment (capitalized, 7-Yr Asset), Educational Furniture and Equipment (capitalized, 10-Yr Asset), Building Additions & Portables (capitalized, 10-Yr Assets).

The assignment of decals and control of property is assigned by thresholds established in Procedure 3900 and State Law (i.e. College currently decals property in excess of \$1,000 unit cost). While additional classifications are identified for property that is not decaled (films, books, software, etc.), these are excluded from this discussion as they do not fall within the parameters of property control (i.e. property that is not decaled or inventoried due to established dollar amount thresholds are recorded as current expenses per the Accounting Manual for Florida's College System.)

References:

Florida Community College System, Council of Business Affairs Accounting Manual for Florida's Public Community Colleges
<http://www.mdc.edu/grant-development/documents/State%20of%20Florida%20Accounting%20Manual%20for%20Floridas%20Public%20Community%20Colleges.pdf>

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

ERP system screen prints can be provided by the Property Management department upon request.

Question 8.2.2 C: Is there a determination of need for the property performed prior to the acquisition?

Comment: Yes, all acquisitions are governed by College Policies and Procedures and statutory approval thresholds. The authority and responsibility for procurement using College funds is vested in the Purchasing Department. Purchases of property and equipment are originated at the campus/department level and subject to the established approval path structure prior to being forwarded to the Purchasing Department for procurement.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Question 8.2.2 D: Is a suspense file maintained for property that has been ordered? Who maintains it? Who follows up on it?

Comment: Yes, the Purchasing Department routinely follows up on the ordered property. The College's ERP system is able to identify ordered property for which receipting data is incomplete. Property items that are recorded on the system as delivered/received are followed up on (directly with vendor).

References:

ERP system screen prints can be provided by the Property Management department upon request.

8.2.3 The college should have adequate documentation for acquisition of federally funded equipment.

Question 8.2.3 A: Who is responsible for reviewing proposed purchases of permanent equipment to avoid acquisition of unnecessary items? What is the process?

Comment: All acquisitions, regardless of functional area or funding source, are governed by College Policies and Procedures and statutory approval thresholds. Miami Dade College Procedure Number 6001 states that, "As a general rule, funds may only be expended for reasonable and appropriate goods or services necessary to perform official business and accomplish the mission of the College. It is important that the College provides accountability for uses of funds, and maintains its standing as a good steward of all funds from both public and private sources. It is equally important that sound fiscal processes be established in an effort to facilitate the needs of the College in the most efficient and effective manner possible." Procedure 6001 provides a listing of products that should not be purchased with College funds. The procedure also provides a description of what funds to utilize so that departments are aware as to what funds to utilize for their purchases. It is the duty of the Purchasing Department staff upon receipt of a departmental requisition to determine if the purchase may be provided based on Procedure 6001. Important to

note, in the Purchasing Department Web-site as well as the “Doing Business with MDC Brochure” we have the following language outlining the Purchasing Department’s Goals and Objectives:

- Provide a high level of support to the educational programs of the College by obtaining maximum value for College resources.
- Acquire goods and services at the lowest cost consistent with standards of quality and level of service required by the College
- Minimize interruptions in the supply of goods and services.
- Avoid duplication, waste, and obsolescence.
- Award contracts impartially.

In addition, the roles and approval capabilities of staff assigned within the *MDCConnect Finance and Payroll System Approval Path Request Form* establishes who will be able to create a department requisition or disbursement in the system, the budget manager/approver or payroll approver, and the restricted approvers, based on the dollar limits of the transactions (i.e., \$5,000 - \$14,999 and over \$15,000). This checks and balances system ensures that all purchases are reviewed by at least one, and sometimes more depending on the dollar amount of the purchase, supervisor of the purchaser.

The authority and responsibility for procurement using College funds is vested in the Purchasing Department and College administration.

References:

Miami Dade College Manual of Procedure, Procedure Number 6000, Methodology for the Procurement of Goods and Services Used by the College
<https://www.mdc.edu/procedures/Chapter6/6000.pdf>

Miami Dade College Manual of Procedure, Procedure Number 6001, Allowable Expenditures of the College
<https://www.mdc.edu/procedures/Chapter6/6001.pdf>

8.3. The college should have policies and procedures that comply with Federal regulations and requirements for the use and disposition of property.

8.3.1 The college adheres to Federal and organizational policies and procedures to ensure proper use of federally funded property and equipment.

Question 8.3.1 A: Under what circumstances might a piece of equipment be used outside the scope of the original acquisition?

Comment: The custodian of the property or equipment purchased from restricted funds is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer and disposal of the property in accordance with applicable guidelines such as the Code of Federal Regulations, OMB Circulars, or other agency-specific policies and procedures. In the absence of specific instructions from the funding agency, equipment purchased with grant funds may be transferred to another active grant program upon completion of the purchaser’s grant or contract.

If there are no active grants that require the equipment, then the property may be surplus or transferred to another department at the College. If the property was purchased with Federal or State funds, College procedures require prior approval from the funder (if necessary) or proper documentation be provided prior to the transfer or approval of the Survey Request. When the custody of property or equipment must be transferred to the funding agency upon completion of the contract or grant period, the project director must complete a Survey Request and forward it to Property Management to facilitate its removal from the property records in accordance with College procedures.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Survey Request, Report, and Expenditure Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Survey%20Request.pdf>

Question 8.3.1 B: What policies and procedures are in place to require that, in connection with the physical inventory, the college verifies the utilization and assesses the continued need for the equipment?

Comment: Custodians and users of property or equipment typically assess the usefulness. However, Inventory Specialists performing physical inventory may question continued utilization in certain items, as deemed appropriate (i.e. obvious waste, obsolescence, safety concerns, etc.)

References: None

8.3.2 The college should adhere to Federal and organizational policies and procedures to ensure proper disposition of federally funded property and equipment.

Question 8.3.2 A: Is the Funding Agency Property Administrator notified when the College plans to dispose of government-owned equipment?

Comment: Yes. The disposal in any manner of items purchased with restricted funds must be approved by the appropriate governing agency. Survey Requests submitted for items purchased with restricted funds must include documentation of this approval, such as an approval letter, grant document, or contractual agreement. The documented approval (e.g., letter or other documentation) from the agency must be presented prior to approving the survey request. The Survey Request for items purchased from restricted funds, being transferred to a government agency or other organization or department within the College, is to be filed by the grant project manager.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.3.2 B: How does the college comply with the Funding Agency Property Administrator's disposition instructions?

Comment: Per Procedure 3900, the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. It further states that the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer, and disposal of the property. As such, specific instructions are communicated to the Property Management Department by the custodian in accordance with the disposition guidelines of this Procedure.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.3.2 C: How are property dispositions documented?

Comment: Detailed procedures for the care, custody, and control of College property or equipment, by all organizational units and funding sources of the College are outlined in Procedure 3900. Requisite approvals and documentation for surveyed property is adequately addressed herein, including processes toward removing property, adjusting physical inventory, and accounting records.

Per Procedure 3900, property or equipment that has been decaled and entered in the property records, cannot be removed from the inventory of the custodian of record for disposal in any manner, whether the property or equipment is to be traded in, donated to another organization, transferred to a funding agency of a grant for contract, removed due to damage or obsolescence, was stolen or is missing, except by means of an approved Survey Request, Report and Expenditure form. To dispose of items which are obsolete, damaged beyond repair, have no value to anyone within the College, or are to be traded-in on new equipment, the chairperson of the department having custody of the equipment will file a Survey Request, Report and Expenditure form with Property Management. As noted in Question 8.3.2B, Survey Requests for items purchased from restricted funds, being transferred to a government agency or other organization or department within the College, is to be filed by the grant project manager. The disposal in any manner of items purchased with restricted funds must be approved by the appropriate governing agency. Survey Requests submitted for items purchased with restricted funds must include documentation of this approval, such as an approval letter, grant document, or contractual agreement.

A Survey Board, consisting of a chairperson and at least six other members, established by the Senior Vice Provost of Business Affairs and CFO, is charged with making recommendations to the District Board of Trustees regarding property or equipment which has become obsolete, damaged beyond repair, stolen, or has no value to anyone within the College. The Survey Board reviews all Survey Requests and has the discretion to: classify as surplus all property or equipment represented on the Survey Requests; determine the dollar value of all surplus property or equipment; determine if the surplus property or equipment is to be offered first to another governmental agency, or to the general public; and, classify surplus property or equipment as "scrap." Their recommendation is recorded on the Survey Request, signed by not less than four

members, and forwarded to the chairperson of the Survey Board. After reviewing the recommendations, the chairperson signs the Survey Request, and forwards it to the Vice Provost for Business Affairs for approval. Once the Survey Request has been approved by the Vice Provost for Business Affairs or designee, the original copy of the form is submitted with the Board package for Board of Trustees approval. All other copies of the form are returned to Property Management for distribution, and for the recording of the current status of the property in the property records. Property Accounting will be notified by Property Management of the approved disposition of surveyed items. Property recommended for disposal by the Survey Board and approved by the Vice Provost for Business Affairs is sent to Property Management. The affected department prepares a Transfer of Property or Temporary Loan of College Property form (available from Property Management) to transfer the item from the department to Excess Property. Before removal from the active inventory records, Property Accounting will advise the Vice Provost for Business Affairs and request approval by the District Board of Trustees. Subsequent to approval, Property Accounting will adjust the plant property account of the College.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Survey Request, Report, and Expenditure Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Survey%20Request.pdf>

Transfer of College Property/Temporary Custody of College Property Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Transfer%20of%20Property.pdf>

Question 8.3.2 D: Are all college decals or markings removed from property prior to disposal or transfer? Who is responsible for this?

Comment: College decals are not removed. Status of property (i.e. inactive) is noted in property/inventory system.

References: None

Question 8.3.2 E: How is the condition of excess equipment determined? Is it by personnel familiar with its operation?

Comment: Yes, personnel familiar with the operation of the property from the department that owns the equipment determines if they have an excess. They transfer to Property Management, who then reports the excess equipment to Purchasing for future use.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

8.4. The college should have a system in place for securing and maintaining equipment purchased with Federal funds.

8.4.1 The college should have policies and procedures in place to ensure that equipment purchased with Federal funds is maintained in good condition. The college also should have a process in place to report lost, damaged, or stolen property to the Funder.

Question 8.4.1 A: What is the college practice for maintaining equipment in good condition?

Comment: Per Procedure 3900, the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. It further states that the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer, and disposal of the property. Custodians of property must make every effort to maintain property in good condition.

Departments having equipment in need of repair will notify their Campus Services Office, which coordinates repairs to equipment. When a department makes separate arrangements for the repair of equipment, that campus shall establish the necessary coordinating arrangements through that Campus Services Office. Custody of equipment sent out for repair remains the responsibility of the custodian of record.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.4.1 B: What is the college process for notifying the Funder of lost, damaged or stolen property?

Comment: Per Procedure 3900, the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. It further states that the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer and disposal of the property. Applicable guidelines include, but are not limited to, Code of Federal Regulations, OMB Circulars, or other agency-specific policies and procedures. This includes notification of the Funder that an item of equipment has been lost, damaged or stolen.

Property or equipment purchased from restricted funds is given the same care, custody, and control as all other equipment of the College. Custodians of record having missing items of property or equipment are required to account for the property or equipment through one of the following methods: determine the location of the missing item and send this, along with other relevant information, to Property Management, if the item was transferred to another area or department, complete a Transfer or Temporary Loan of Property form and forward to Property Management, if the missing item was surveyed, attach a copy of the Survey Request, Report and Expenditure form to the Inventory Listing and return to Property Management.

As with any item at the college, if it is determined that an item of equipment has been stolen, this must be promptly reported to the Public Safety Department where an Incident Report and law enforcement investigation will be requested. Copies of the reports will be forwarded from Public Safety to Property Management where an appropriate entry will be made on the inventory record. If the equipment is not located within three (3) months from the date the police report is submitted, a Survey Request, Report and Expenditure form is submitted by the department that had custody of the equipment. Upon approval of the Survey Request by the District Board of Trustees, Property Accounting will remove the item(s) from the active inventory file. If an item is missing and it is presumed that the item may have been stolen, every effort is made to determine what happened to the item (e.g. was moved to another room, transferred to another department, loaned out, etc.). The custodian (project director) must submit a missing property custodian findings report to Public Safety, detailing the known facts regarding the recent history of the missing item, including the decal number, serial number (if applicable), and estimated missing date. Public Safety will issue an incident report or police report case number to the custodian. The custodian will submit a survey request with attached incident report or case number to Property Management.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Survey Request, Report, and Expenditure Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Survey%20Request.pdf>

Transfer of College Property/Temporary Custody of College Property Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Transfer%20of%20Property.pdf>

Question 8.4.1 C: Who investigates lost, damaged, or stolen property?

Comment: Upon notification of lost, damaged or stolen property, Public Safety prepares an Incident Report for lost or damaged property and/or files a Police Report for stolen property in certain instances. Copies of the reports are forwarded from Public Safety to Property Management where an appropriate entry will be made on the inventory record. If the equipment is not located within three (3) months from the date the police report is submitted, a Survey Request, Report and Expenditure form is submitted by the department that had custody of the equipment. Upon approval of the Survey Request by the District Board of Trustees, Property Accounting will remove the item(s) from the active inventory file. If an item is missing and it is presumed that the item may have been stolen, every effort is made to determine what happened to the item (e.g. was moved to another room, transferred to another department, loaned out, etc.). In the case of property and equipment purchased with grant funds, the custodian (project director) must submit a missing property custodian findings report to Public Safety, detailing the known facts regarding the recent history of the missing item, including the decal number, serial number (if applicable), and estimated missing date. Public Safety will issue an incident report or police report case number to the custodian. The custodian will submit a survey request with attached incident report or case number to Property Management. In the case of equipment purchased with restricted funds, the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management,

transfer and disposal of the property. Applicable guidelines include, but are not limited to, Code of Federal Regulations, OMB Circulars, or other agency-specific policies and procedures. This includes notification of the Funder that an item of equipment has been lost, damaged or stolen.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Survey Request, Report, and Expenditure Form
<http://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Survey%20Request.pdf>

Question 8.4.1 D: Has the college incorporated the property management policies and directives of other agencies (e.g., GSA, OMB, Government Accountability Office, Occupational Safety and Health Administration) into its processes and procedures?

Comment: College Procedure Number 3900 states that the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. Further, the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer, and disposal of the property. Examples of guidelines such as the CFR and OMB Circulars are mentioned.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

8.5. The college’s inventory and recordkeeping practices should be in compliance with Federal requirements and should be maintained accurately in a property management or inventory system.

8.5.1 The college should have an equipment inventory system that meets the requirements of 2 CFR 215.34 (2 CFR 200.313).

Question 8.5.1 A: How often are updates made to the inventory?

Comment: The system is updated every day and as soon as a modification occurs. A full inventory review of all equipment is done annually.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.5.1 B: Who authorizes personnel to access the inventory records?

Comment: A system security function is administered by Business Affairs. Access is provided in accordance with established approval structure. For example, access for Property Management Department staff would be authorized by the Manager of the Department.

References: None

Question 8.5.1 C: What issues might delay completion of an inventory review?

Comment: Completion of inventory/scanning of property can take place without delay with the exception of extreme circumstances, such as campus closings due to natural disaster or other catastrophic event. Minor delays possible when soliciting feedback from custodians upon completion of inventory, however this does not materially impact the process.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.5.1 D: How is off-site or loaned property managed and inventoried?

Comment: A custody form is completed, approved by the chairperson or director, and sent to Property Management for system input and tracking. At the time of inventory, Property Control contacts the person with the loaned property to bring it to College premises to be scanned for inventory purposes.

References:

Transfer of College Property/Temporary Custody of College Property Form
<https://www.mdc.edu/businessaffairs/Papers/Forms/MDC%20Transfer%20of%20Property.pdf>

Question 8.5.1 E: Who is a permitted user in the system to enter, modify, or otherwise alter property records?

Comment: In Property management, receiving personnel, the property clerk and manager are permitted users in the system to enter, modify, or otherwise alter property record. All of Central Accounting staff has access to Property Records for accounting and reconciliation of records, but cannot alter physical inventory records.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.5.1 F: Is there any government-owned equipment acquired by Subawardees? If yes, what are the processes in place to account for the equipment reported, to the Funder?

Comment: No, historically, Miami Dade College has not entered into any agreements with subawardees where government-owned equipment is acquired by subawardees. However, should this occasion arise, the College would follow Procedure 3900.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

8.5.2 The college should have clear procedures for reconciling the inventory of equipment purchased with Federal funds.

Question 8.5.2 A: How often are the inventory records reconciled with the financial records?

Comment: Changes to inventory records are reconciled with financial records daily. This reconciliation feeds a monthly and annual reconciliation that support financial reporting. This process is performed in the Associate Vice Provost of Accounting Services and Controller's Office and is independent of the property management function.

References: None

Question 8.5.2 B: How does the college handle discrepancies?

Comment: The Office of the Associate Vice Provost of Accounting Services and Controller analyzes discrepancies between property and accounting records, and works with Property Management staff as needed to resolve these issues.

References: None

Question 8.5.2 C: Do the property management personnel investigate the reasons for discrepancies?

Comment: Yes, as needed.

References: None

Question 8.5.2 D: Are property records supported by properly certified documents to record receipts, issues adjustments, and disposal?

Comment: All modifications to property records are adequately supported as noted in Procedure 3900.

Miami Dade College Policy Number III-60, states that the College President is responsible for the accounting custody and protection of College property and that the College will maintain property records in accordance with applicable laws. In accordance with this Policy, College Procedure Number 3900, Property Management provides a system for the care, custody, and control of College property or equipment, which includes furniture and equipment purchased or acquired by

all organizational units of the College regardless of the source of the funds (current, restricted, auxiliary, unexpended plant). Property includes: property or equipment costing \$1,000 or more per item, whether acquired by purchase or by lease-purchase; donated property or equipment valued at \$1,000 or more per item; other selected items of property or equipment; furniture, equipment, and similar capital/property items, which should have a life expectancy of one (1) year or more but does not include parts used in the repair of equipment. The procedure provides an administrative process for removing property from the College records and the College premises including the establishment of a College Survey Board/Committee and related procedures. The procedure provides detailed instruction on the following issues:

- Decaling of Property
- Software
- Personal Property
- Rental Property
- Custody of Property
- Repairs to Equipment
- Moving, Transferring or Loaning College Property
- College Pool of Usable Equipment
- Annual Inventory and Reporting of Missing Equipment
- Stolen Property or Equipment
- Disposal of College Equipment
- Survey Request, Report and Expenditure Form
- The Survey Board
- Disposition of Surveyed Property Items
- Verification from Property Accounting
- Procedures for Selling Items and their Removal
- Recording of Disposed Equipment
- Reporting to the District Board of Trustees

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Miami Dade College Manual of Policy, Policy Number III-60, College Property: Receipt, Custody, Insurance and Control
<https://www.mdc.edu/policy/Chapter3/03-III-60.pdf>

Question 8.5.2 E: How does the college reconcile the inventory records with the financial records? How is this information reported to the funding agency?

Comment: Changes to inventory records are reconciled with financial records daily. This reconciliation feeds a monthly and annual reconciliation that support financial reporting. This process is performed in the Associate Vice Provost of Accounting Services and Controller's Office and is independent of the property management function.

Inventory records related to sponsored awards are reconciled with financial records to submit reports to the funding agency by the Assistant Controller for RAM. Project directors submit inventory information for RAM review and the completion of the following Federal forms:

- SF-428 Tangible Personal Property
- SF-428 Tangible Personal Property Report and Instructions
- SF-428-A Annual Report
- SF-428-B Final Report Form and Instructions
- SF-428-C Disposition Request/Report
- SF-428-S Supplemental Form and Instructions

Additional project-specific forms may be required at the request of the funding agency.

References:

A Sample SF-428 can be provided by the Business Affairs department upon request.

8.6. The college should have a system in place to ensure compliance with the terms, conditions, and specifications the award.

8.6.1 The college should have developed procedures to monitor compliance with the award terms, conditions, and specifications relevant to property management, and to inform appropriate staff members of these requirements.

Question 8.6.1 A: Who is responsible for complying with the inventory reporting requirements of the award agreement?

Comment: Per Procedure 3900, the custodian of property or equipment purchased from restricted funds is the project director or principal investigator of the program. The custodian of the property or equipment purchased from restricted funds is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it relates to ownership, management, transfer and disposal of the property in accordance with applicable guidelines such as the Code of Federal Regulations, OMB Circulars, or other agency-specific policies and procedures.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

Question 8.6.1 B: Are there any systems in place to ensure compliance with award terms and conditions related to property management?

Comment: Procedure 3900 states that the custodian is responsible for ensuring that the College is in compliance with all applicable guidelines promulgated by the external funding agency as it

relates to ownership, management, transfer, and disposal of the property. Examples of guidelines such as CFR and OMB Circulars are mentioned.

References:

Miami Dade College Manual of Procedure, Procedure Number 3900, Property Management
<http://www.mdc.edu/procedures/Chapter3/3900.pdf>

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