

Responsible Fiscal & Data

GWYN MARSCHMAN

KYLE MCHUGH



Hi, I'm
MoneyClippy,
distant AI-
generated
cousin of
Clippy the
Paperclip.



New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

Budget Reductions

Year 2

- 28 budget reductions
- 7 owed money back to NYSED

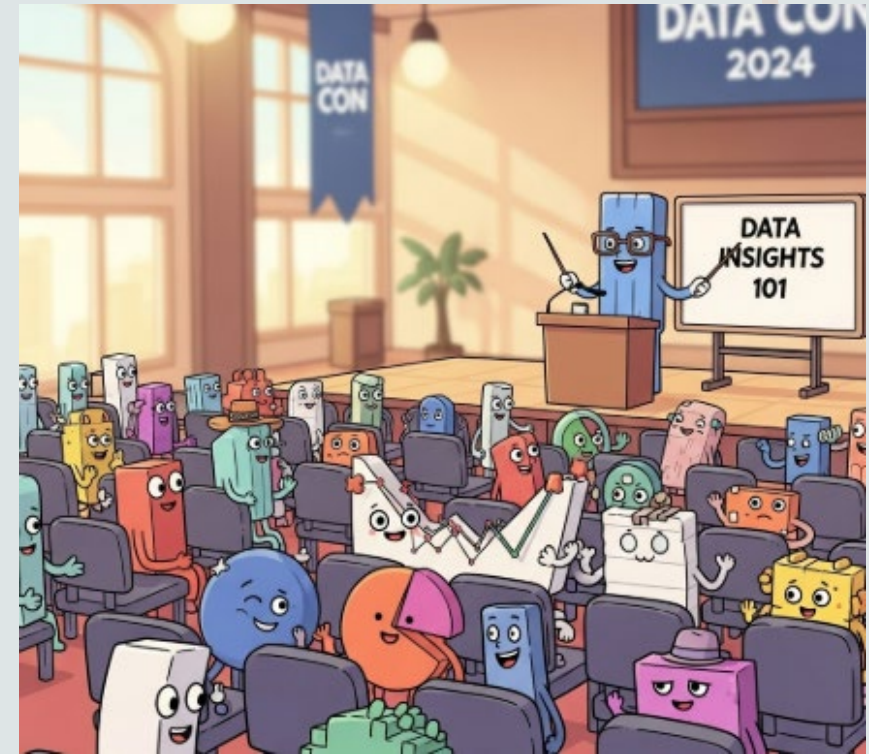
Year 3

- TBD based on data cleaning for AfterSchool21.



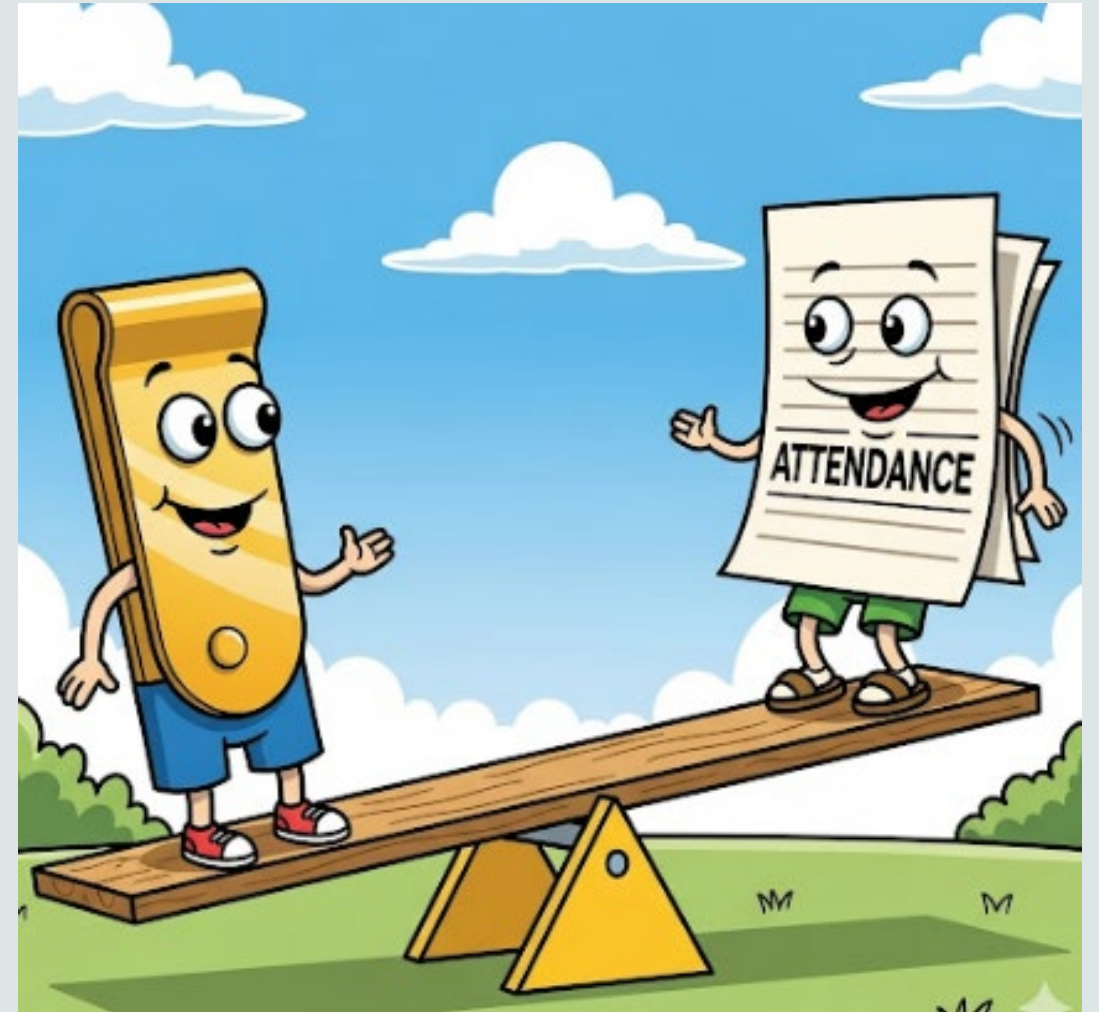
Budget Reductions (per the RFP)

"If less than 95% of the **[target participation number]** has met the minimum threshold of at least 15 hours to be considered a participant for the purposes of this RFP, the subgrantee's budget will be proportionately reduced by the amount of the percentage deficiency. For example, if 94% of the projected participants have attended 15 hours or more, the subgrantee's budget will be reduced by 1% in the year of the deficiency."



Budget Reductions

- 21st Century spending needs to be aligned with attendance (target participation number).
- Can reveal overspending and poor fiscal health.



How is a Budget Reduction Calculated?



2024-25 # of Students Participating for at least 15 hours			
----- Actual # of Students \geq 15 hrs			117
<u>Target Participation Number</u>	\div		150
Percentage of Target (= Actual / Target # Students)	=		78 %
			95%
	—		78 %
Budget Reduction (%)	=		17 %

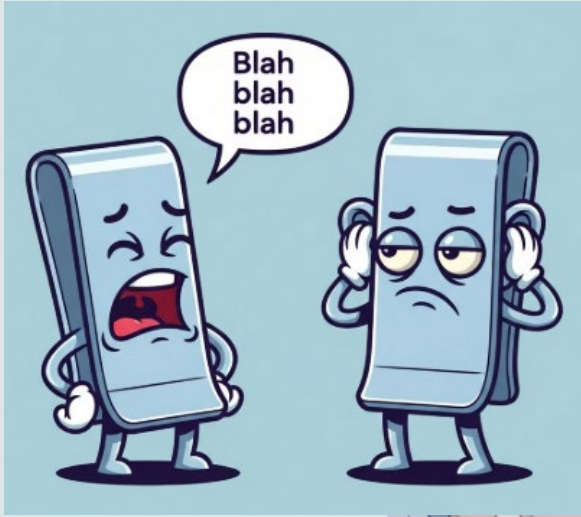
2024-25 21 st CCLC Budget Reduction			
----- Initial Annual Award			\$ 325,000
Budget Reduction (\$) (= Award \times 17 %)	—		\$ 55,250
Adjusted Award (= Award \times (1 – 17 %))	=		\$ 269,750

Drawing Down Funds



- Never draw down more funds than what your participation numbers can support.
- Never draw down more than you have spent or will spend in the next month.
- Grants Finance determines how you will pay them back.

Fiscal Management Expectations



- Subgrantees should demonstrate strong fiscal management capabilities.
- The fiscal manager must regularly communicate with the program director to align spending with programming.

FS-25 Expectations

- Use an FS-25 to request funds from an approved grant. The amount of funds requested at any one time may only include actual expenditures to date plus, **where allowed**, anticipated expenditures for the next month.



Site Monitoring Visit (SMV) Tool



Indicators of Success		Supporting Documentation	
C-1	Cooperative Budget Management Program administration and the fiscal department of the lead agency work together to prepare the budget and monitor spend-down and ensure proper cash management procedures are being followed. (2 CFR §200.308, 200.302)	(a)	Meeting records specifying a planned, cooperative budget discussion between program leaders and fiscal managers*
		(b)	Verbal discussion of FS-25 including dates of submission.* <i>Programs may only request as much cash as is necessary to meet the immediate needs of a grant project¹²</i>

Site Monitoring Visit (SMV) Tool

Indicators of Success		Supporting Documentation	
C-2	Fiscal Records are up to date. Systems are in place for identifying and tracking costs that are allocated specifically to the 21st CCLC program.	(a)	Timely submission of fiscal forms: <input type="checkbox"/> FS-10* (Annually by May 15) <input type="checkbox"/> FS-10-F* (Annually by Sept. 30) <input type="checkbox"/> FS-10-A (if applicable; annually by April 15)
		(b)	Sample of Accounting System printouts*
		(c)	Single Audit record (2 CFR Part 200 Subpart F) * (if applicable) <i>Note: If the annual award amount is \$750,000 or more, a Single Audit must be completed for the year. (2CFR §200.302, 200.501).</i>

Site Monitoring Visit (SMV) Tool

Indicators of Success		Supporting Documentation	
C-3	Personnel Time and Effort tracking system is in place. <i>I.e., time sheets and Personnel Activity Reports (PARs)¹² are available, complete, and up to date in accordance with federal regulations. (2 CFR §200.430)</i>	(a)	Sample of Time sheets*
		(b)	Sample of completed Personnel Activity Reports (PARs)*
		(c)	Other
C-4	Inventory Control system is in place. <i>Equipment (including computers) is properly tagged and recorded; a disposal process is in place. (2 CFR §200.313)</i>	(a)	Inventory tracking record*
		(b)	Other:

Site Monitoring Visit (SMV) Tool

Supporting Documentation

Indicators of Success

C-5

Fiscal Manual includes all required policies.

Fiscal Manual of the lead applicant may be provided if it meets all of the 21st CCLC requirements.

- | |
|---|
| <p>(a) Safeguard Policy documenting appropriate allocation of funds by funding source*. <i>Fund Allocation Safeguard (Supplement, not Supplant) system is in place to ensure that existing funds for a project and its activities are not displaced by federal 21st CCLC funds and reallocated for other organizational expenses. Federal law prohibits recipients of federal funds from replacing/supplanting state, local, or agency funds with federal funds. (ESEA: 20 U.S.C. 7174(b)(2)(G))</i></p> |
| <p>(b) Internal Control Policy and Procedures documenting program's operating, reporting, and compliance procedures*. <i>Internal Control System is in place to provide reasonable assurance of the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. (2 CFR §200.303)</i></p> |
| <p>(c) Fraud Detection & Prevention Policy and Procedures, including a protocol to report fraud*. <i>Fraud Detection & Prevention system is in place to detect, prevent, and mitigate fraud. (2 CFR §200.303)</i></p> |

Site Monitoring Visit (SMV) Tool

Indicators of Success

C-5

Fiscal Manual includes all required policies.
Fiscal Manual of the lead applicant may be provided if it meets all of the 21st CCLC requirements.

Supporting Documentation

- | | |
|-----|--|
| (d) | Equipment Inventory Control Policy and Procedures*
(2 CFR §200.313) |
| (e) | Purchasing Policy and Procedures*
<i>Procurement/Purchasing Policy is established to guide micro-purchases, small purchases, sealed bids, competitive bids, and non-competitive or "sole source" bids. (2 CFR §200.320)</i> |
| (f) | Record Retention Policy and Procedures*
<i>Record Retention Policy is established. Note: New York State requires record retention for seven years, which supersedes the current federal requirement. (2 CFR §200.334)</i> |
| (g) | Employee Travel Policy and Procedures*
<i>A travel policy for employees is established. (2 CFR §200.475)</i> |

Fiscal to Data

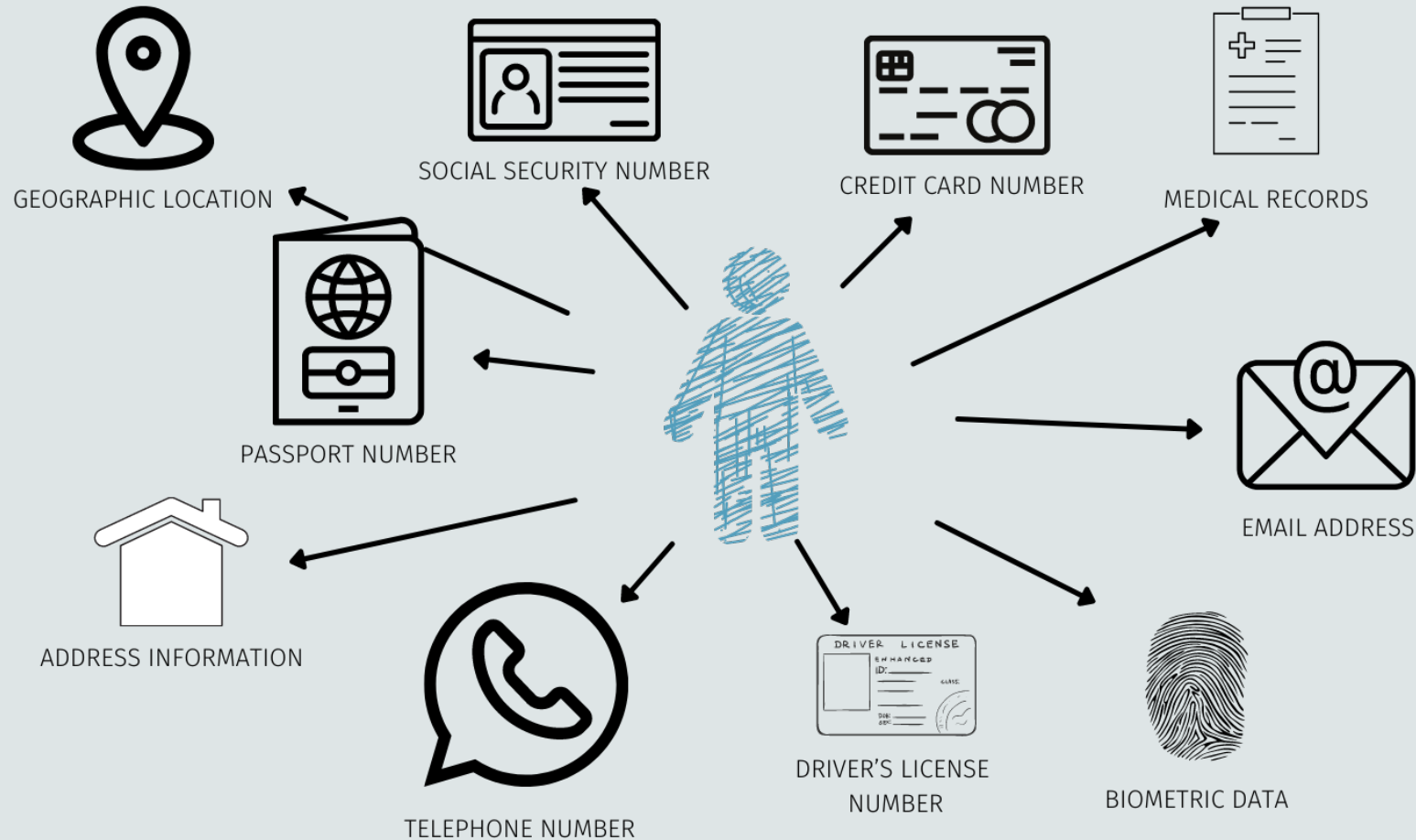
SMV tool C-5(b): Internal Control Policy and Procedures

2 CFR §200.303(e)



- (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

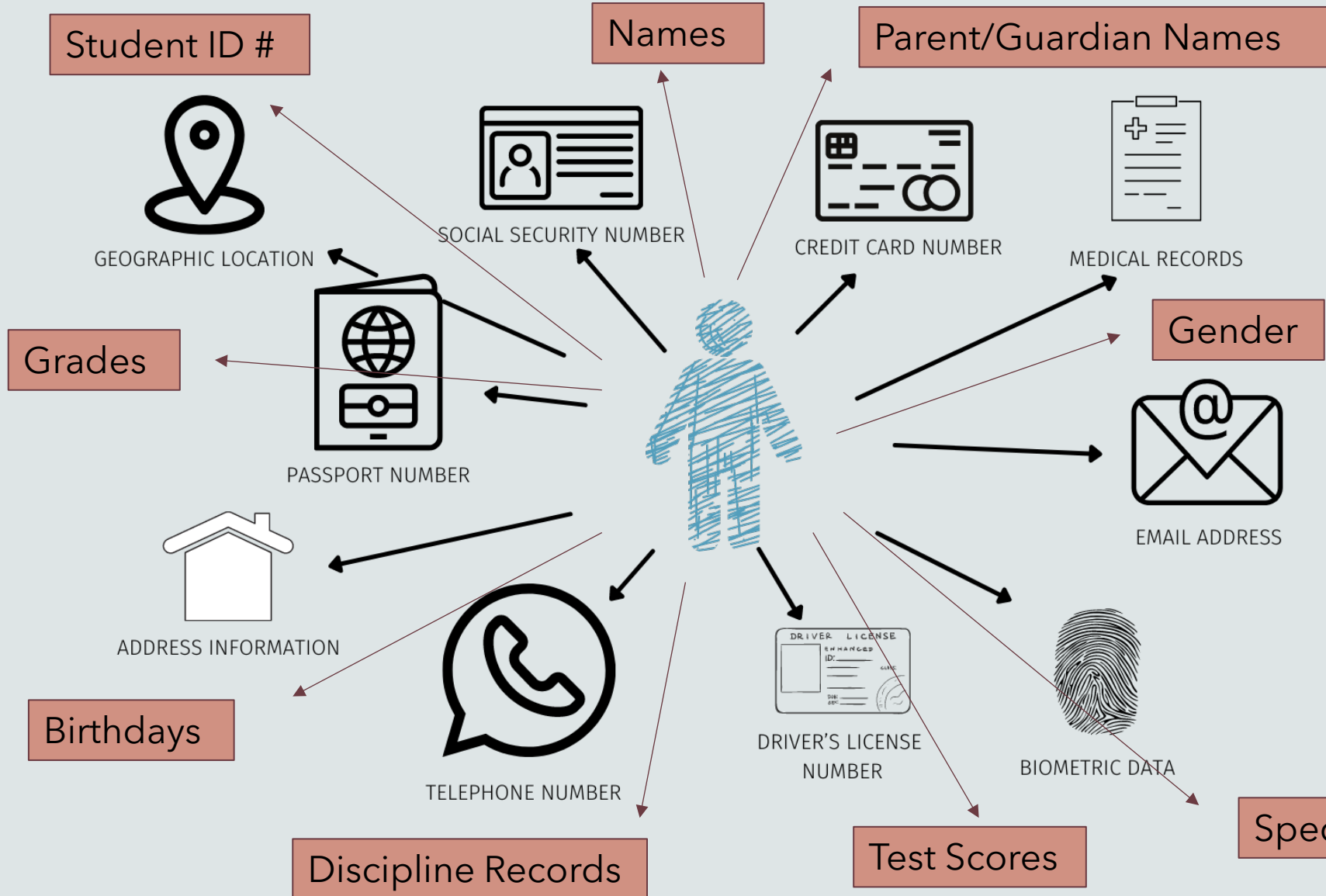
What is PII*?



Personally Identifiable Information (PII) is information that, when used alone or with other relevant data, can identify an individual.

*This is not an exhaustive list.

What is **Student PII***?




Personally Identifiable Information (PII) is information that, when used alone or with other relevant data, can identify an individual.

*This is not an exhaustive list.

Potential areas of data exposure

- Include, but are not limited to:
 - Enrollment forms (A-6)
 - Safety Drill procedures (A-4, B-7, E-4)
 - Safety Plans (B-7)
 - Student ID numbers (B-3)
 - Personnel information (C-3)



Need help with your data?

Employee Name: [REDACTED]
Employee ID: [REDACTED]
Primary Pay Profile: [REDACTED]
Check Location: [REDACTED]

Payroll Check Date Range 7/1/2024 – 12/30/2025

Account	Description	Fa
[REDACTED]	21 st Century	St

This is the new Payroll Federal Verification report
[REDACTED]

Employee's Signature

Data Classification

Public (Unrestricted)

- Readily available, unrestricted
- Minimal security needed to protect data
- No impact if data is lost, modified, or shared

Restricted

- Accessible within your organization in the performance of their job duties
- Not approved for general circulation outside of your organization
- Unauthorized disclosure would result in limited impact

Confidential

- Accessible only to restricted personnel in the performance of their job duties
- Confidentiality is required by law
- Unauthorized disclosure would result in serious impact

Highly-Confidential

- Restricted to a very limited set of users; requires a higher level of security
- Confidentiality is required by law
- If such information were lost, modified, or made available beyond authorized users, the organization would be severely compromised

Data Privacy Agreements

- Agree to maintain the confidentiality and security of Personal Information.
- Agree to adopt and maintain administrative, technical and physical safeguards, measures, and controls to manage privacy and security risks and protect Personal Information.
- Agree that all employees and Subcontractors who have access to Personal Information have received or will receive training on the federal and state laws governing confidentiality of such data prior to receiving access."
- Agree to retain, give back, or destroy the data when the contract has concluded.

Appendix R
NEW YORK STATE EDUCATION DEPARTMENT'S
DATA PRIVACY APPENDIX

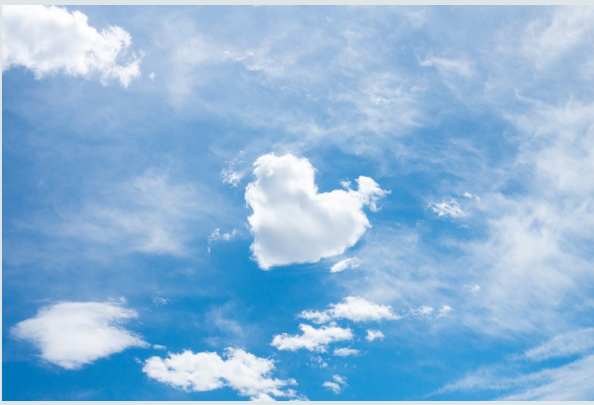
ARTICLE I: DEFINITIONS

As used in this Data Privacy Appendix ("DPA"), the following terms shall have the following meanings:

1. **Breach:** The unauthorized acquisition, access, use, or disclosure of Personal Information in a manner not permitted by New York State and federal laws, rules and regulations, or in a manner that compromises its security or privacy, or by or to a person not authorized to acquire, access, use, or receive it, or a Breach of Contractor's security that leads to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to Personal Information.
2. **Disclose:** To permit access to, or the release, transfer, or other communication of Personal Information by any means, including oral, written or electronic, whether intended or unintended.
3. **Encrypt or Encryption:** The use of an algorithmic process to transform Personal Information into an unusable, unreadable, or indecipherable form in which there is a low probability of assigning meaning without use of a confidential process or key.
4. **NIST Cybersecurity Framework:** The U.S. Department of Commerce National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity Version 1.1.
5. **Personal Information:** Information concerning a natural person which, because of name, number, personal mark, or another identifier, can be used to identify such natural person.
6. **Release:** Shall have the same meaning as Disclose.
7. **Services:** Services provided by Contractor pursuant to the contract with the NYS Education Department to which this Data Privacy Appendix is attached and incorporated.
8. **Subcontractor:** Contractor's non-employee agents, consultants and/or any person or any person or entity engaged in the provision of Services pursuant to an agreement with or at the direction of the Contractor.

ARTICLE II: PRIVACY AND SECURITY OF PERSONAL INFORMATION

1. **Compliance with Law.**
Contractor may receive Personal Information regulated by several New York and federal laws and regulations, among them, the Family Educational Rights and Privacy Act at 12 U.S.C. § 1232g (34 CFR



Is "the cloud" safe?



Contracted Cloud Services

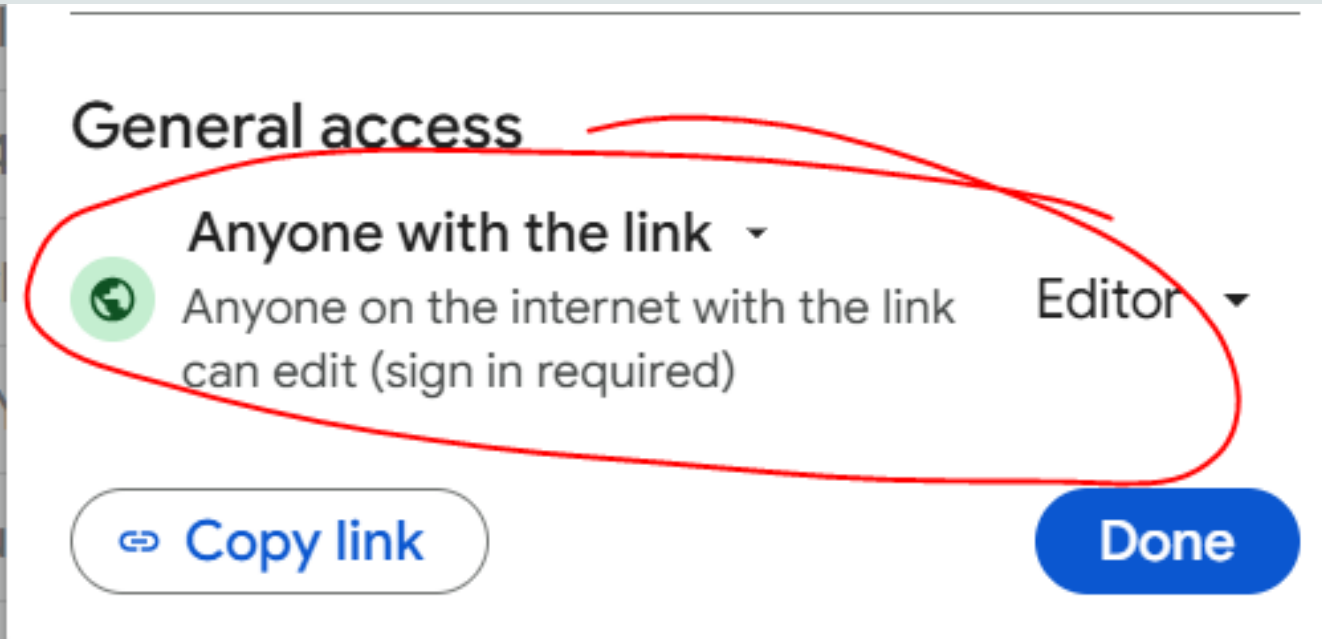
- Comes with some guaranteed protections.
- During a security incident, the data confined within the contracted cloud is protected. Your organization can cut off access to find out what happened.



"Free" Cloud Services

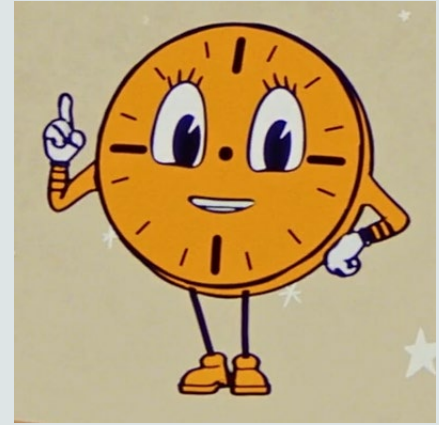
- No guaranteed protections
- No agreement to safeguard the data for your organization
- During a security incident, your organization cannot cut off access or easily determine where the data has been. Your organization is completely in the dark with no control.

Collecting SMV data



Be careful!

Questions?



Survey Link



Thank You!!