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Purpose

General Introduction

Effective federal grants management is an indicator of overall institutional accountability. It is, therefore, essential that all grant-related personnel carefully review this manual, reference it often, and ask questions of the grants office staff whenever needed.

Importance of Compliance

Established federal principles and regulations ensure the proper and efficient use of federal funds. All grant-related personnel should be familiar with the federal laws and regulations that apply to their grant program. The project director and grants office share the responsibility to ensure the proper expenditure of grant funds in accordance with federal regulations and within state policies. Most applicable regulations are included in the initial Solicitation for Grant Applications (SGA) or Request for Proposals (RFP) and the grant award documents. These documents are a good place to start, but they are not comprehensive. Federal grants operate under a hierarchy of regulations with the most restrictive taking precedence.

Internal Controls

Proper internal controls ensure:
- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations (2 CFR 200.61)

In order to ensure TCC remains eligible to receive grant funds, it is vital that all employees, faculty, and staff understand their responsibility to report any perceived improprieties with grant programs or funds. If any employee has knowledge of or suspects that fraud, waste, abuse, or other illegal activity related to grant projects or programs has occurred, it is necessary to report that violation to the direct supervisor (unless that individual may be involved) and the Ethics Line. If the employee believes that the supervisor is involved with the activity, he or she shall immediately report the activity to the Provost. The Provost will then notify the Senior Vice President & Chief Academic Officer. Your report must be made in good faith. An employee who knowingly makes a false or bad faith complaint will be subject to disciplinary and/or legal action.

Please Note: This manual is intended to complement the existing internal control structures within TCC. TCC policies and procedures are based on applicable federal and state law and must be followed for all applicable grant-related activities. They can be found in the TCC Handbooks available through MyTCC. The Grants Office follows the Federal and state guidelines for awards, which may be more restrictive than TCC policies, require more documentation, or be more extensive than normal college functions would require.

Disclaimer: This manual is a living document, subject to changes in applicable TCC, State, and Federal policies.
Organization, Structure, and Function

Organizational Chart

Leigh Goodson
President and Chief Executive Officer

Lauren Brookey
Vice President of External Affairs and President of TCC Foundation

Mark McMullen
Chief Financial Officer

OPEN
Director of Sponsored Programs

Linda Smith
Director of Grant Compliance and Accounting

Barbara Waxman
Sponsored Programs Coordinator

Rebecca Goodson
WIOA Compliance Coordinator

Shelby Go
Accountant I

Ashley Walls
WIOA Accountant I
Contacts

Sponsored Programs and Grant Accounting are in a shared office space--the “Grants Office.”

Grants Office
6111 E. Skelly Dr, Suite 214
Tulsa, OK 74135

While anyone in the office can direct you to the appropriate person to answer your questions, in general, pre-award questions should be directed to Sponsored Programs and post-award questions should be directed to Grant Accounting. In addition, two staff members specifically support TCC’s role as fiscal agent for the Tulsa Area Workforce Development Board.

Sponsored Programs Contacts:
(OPEN), Director of Sponsored Programs

Barbara Waxman, Sponsored Programs Coordinator
Email: barbara.waxman@tulsacc.edu
Phone: 918-595-7872

Grant Accounting Contacts:
Linda Smith, Director of Grant Compliance and Accounting
Email: linda.smith@tulsacc.edu
Phone: 918-595-7986

Shelby Go, Accountant I
Email: shelby.go@tulsacc.edu
Phone: 918-595-7805

Rebecca McCormick, WIOA Compliance Coordinator*
Email: rebecca.mccormick@tulsacc.edu
Phone: 918-595-7883

Ashley Walls, WIOA Accountant*
Email: ashley.walls@tulsacc.edu
Phone: 918-595-7848

*Workforce Innovation and Opportunity Act (WIOA)
Grants Office Mission

Mission
The Offices of Sponsored Programs and Grant Accounting support TCC by strategically securing public funding for programs and initiatives to maximize student success, professional development, and community engagement. The two departments also serve as stewards of existing grants by promoting sound fiscal and program management and ensuring compliance with applicable laws and regulations and institutional policies and procedures.

Vision
TCC’s Offices of Sponsored Programs and Grant Accounting will enhance student success, professional development, and community engagement through increased grant funding, collaborative partnerships, fiscal integrity and compliance, and best practices in grant development and administration.

Guiding Values
Integrity, Collaboration, Quality, Reliability, Creativity, and Adaptability

Overview
The ‘grants office’ includes the Offices of Sponsored Programs (Sponsored Programs) and Grant Compliance and Accounting (Grant Accounting). Each has a unique function, staff, and reporting structure. Combined, the grants office helps ensure public funding successfully completes the lifecycle of a grant.

Sponsored Programs
Sponsored Programs facilitates program development, application, and implementation of public grants. While some services are shared with Grant Accounting, i.e. budget preparation and review, the Sponsored Programs staff is specifically responsible for proposal development, including forming the grant writing team, reviewing final proposals, managing the approval and review process for all grant-related documents, and coordinating the final submission of all public grant applications. The office also assists during program implementation, including contract review and approval. Training and technical assistance are available to faculty and staff.

Grant Accounting
Grant Accounting is primarily responsible for the post-award processing of grants and ensures fiscal compliance with federal, state and local laws and regulations, including Office of Management and Budget (OMB) Uniform Grant Guidance, funding agency regulations, and specific grant program regulations. Staff also offer orientations for new grant employees. Workshops and Banner trainings are held twice a year. Typical services of this office include establishing new grant accounts; monitoring grant budgets and compliance; determining if costs charged to a grant are allocable, allowable, and reasonable; invoicing the sponsoring agency; communicating with H.R. regarding staffing adjustments based on the funded proposal; monitoring time and effort reporting and reconciliation; drawing down funds; assisting with carry-over amounts; documenting matching funds; submitting quarterly, annual, and final financial reports; monitoring subawards; completing subpart F yearly audit; and facilitating grants close-outs. TCC also serves as the fiscal agent for the Tulsa Area Workforce Development Board with two dedicated staff supervised by the Grant Accounting director.
Types of Grant Funding

The following overview is intended to help employees interested in grants understand the types of funding available and guide them to the appropriate TCC resource.

**Public Grants**: The grants office is primarily responsible for securing and administering public funding to enhance TCC programs and student success. Public funding is money generated by the government to provide goods and services to the “general public.” Federal agencies, such as the Department of Education, the Department of Labor, the National Science Foundation, etc., award public grants to institutions of higher education. State agencies such as the Oklahoma State Regents for Higher Education or Oklahoma CareerTech may also award public grants. Many “state grants” represent federal program dollars that have been awarded or allocated to a state agency for administration.

**Private Grants**: The Tulsa Community College Foundation secures and distributes private dollars in support of TCC programs. Private grants include funds donated by individuals, businesses, and foundations. If a grant application requires the applicant to have non-profit or 501(c)3 status, it is a private grant. The TCC Foundation is the only recognized non-profit entity or IRS designated 501(c)3 affiliated with TCC. This Grants Guide is not intended to reflect the programs, policies, and procedures governing the TCC Foundation; however, Sponsored Programs may facilitate review of private funding opportunities by the TCC Foundation. If you are interested in private funding, you should begin by contacting Sponsored Programs and completing the same review process required for public grants.

**Tulsa Community College Foundation**
6111 E. Skelly Dr, Suite 608
Tulsa, OK 74135
918-595-7836

Lauren Brookey, Vice President of External Affairs and President of the TCC Foundation

(OPEN), Director of Development

Tia Hall, Assistant Director of Development

**Faculty Innovation Grants (FIG)** are not ‘grants’ in a traditional sense. They are annual internal awards for faculty through a separate application and approval process governed by the FIG Committee. Questions about the FIG process should be directed to Cyndie Marshall.

Cyndie Marshall, Academic Affairs Coordinator
Cynthia.Marshall@tulsacc.edu
918-595-7913
Pre-Award: Services

Services of the Sponsored Programs Office

Sponsored Programs is responsible for pre-award functions, i.e. developing new and renewal grant proposals. Moreover, Sponsored Programs is responsible for securing appropriate administrative signatures on proposals and submitting applications for federal grants.

Important Note: Faculty and staff should contact the Sponsored Programs office as soon as they decide to apply for a grant or are asked to partner with another institution on a grant, even if they do not plan on seeking proposal development services.

The Sponsored Programs office needs to be aware of all potential TCC grant submissions and deadlines, and informing the office early gives staff time to plan ahead and secure necessary data or letters of support. It also prevents the possibility of competition for programs that may allow for only one proposal per institution.

Depending on the project and the needs of the Primary Investigator (PI) or project team, the services provided and support level will vary. In general, Sponsored Programs focuses on the following areas:

Researching Funding Opportunities: Sponsored Programs continuously researches funding opportunities that meet TCC’s grant-seeking priorities. The office is responsible for alerting appropriate administrators and faculty of grant opportunities.

Ensuring Project Fit with Grant Opportunity: Sponsored Programs will review grant project ideas presented by TCC faculty and staff, regardless of whether or not a potential source of funding has been identified. Before making recommendations to the administration, Sponsored Programs reviews grant projects based on several criteria. First, if a funding source has been identified, Sponsored Programs staff will ensure the project matches requirements outlined in the agency’s request for proposals (RFP), or grant guidelines. Second, it is important that new or expanding projects align with TCC’s strategic plan. Additional criteria that contribute to the decision-making process include: the ratio of College benefit to the cost of developing and administering the project; the amount of allowable indirect revenue; conversations with agency program officers; analysis of successful proposals; the funding history of the agency/program and the rate of community college funding; the ability of the department to achieve required objectives; and the likelihood of sustainability, if required, once grant funding ends.

Developing Relationships with Agencies / Program Officers: Relationships with program officers from federal agencies help guide development of successful proposals. Discussions with these officials can reveal the types of projects a particular agency is looking for or the kinds of activities typically discouraged. Sponsored Programs leads development of these relationships with government agencies, as staff are trained and experienced in asking strategic questions that elicit the essential information. For private grants, the TCC Foundation takes the lead in developing relationships with foundation program officers and individual donors. This leadership prevents duplicate calls to program officers or foundations, who prefer a single point of contact.

Facilitating Grant Process / Grant Teams: Sponsored Programs facilitates the grant process from conceptualization to final proposal submission. Large federal proposals, for example, involve the work of a grant team comprised of College faculty, staff and administrators, and sometimes community partners...
with a stake in the project outcomes. Sponsored Programs is involved at every stage and will coordinate grant team meetings and efforts, discuss project ideas and questions with program officers, determine data and research needs in collaboration with TCC’s office of Institutional Research and Assessment, collaborate on proposal drafts with the grant team, submit a final proposal for review by the grant team and the appropriate TCC Cabinet members, gather signatures and letters of support, and ensure timely submission of a competitive grant proposal.

**Developing Proposals:** Depending on the grant project, Sponsored Programs may be writing the entire proposal; writing only specific sections; editing the proposal; providing supplemental documentation, or providing any combination of these services. As a general rule, Sponsored Programs must have an opportunity to review all proposals to state and government agencies prior to receiving requests to submit such proposals, including those written by the PI or a grant team, as well as those written by other lead institutions (where TCC would be considered a subrecipient or collaborative partner). In other words, the office of Sponsored Programs should be notified as soon as possible once a faculty or staff member decides to write or partner on a grant proposal. Sponsored Programs staff may also be asked to assist with writing and editing private foundation proposals when appropriate or as needed; however, only the TCC Foundation can submit private grant applications.

**Managing Approval and Review Process:** Grants at TCC are developed via a carefully planned approval and review process. Sponsored Programs coordinates all approval and review procedures for government grants and collaborates with the TCC Foundation to follow the process for private and corporate foundation proposals. Sponsored Programs also collaborates with TCC’s Office of Grant Compliance & Accounting to ensure all grant financial requirements, such as budget accuracy, matching funds, and indirect costs, are met and are achievable. Prior to submission, Sponsored Programs develops a Grant Approval Form unique to each grant that must be signed by relevant Cabinet members and other administrators who will be impacted by the grant. Depending on the size and scope of the grant, the approval process can be extensive and requires sufficient advance notice (minimum of 2 weeks), particularly when a match or new position is in the budget.

**Coordinating Final Submission:** Sponsored Programs coordinates final submission of all government grants. This ensures that all grant forms are accurately completed; all requested supporting information, such as letters of commitment, are included; the TCC approval process is followed; and deadlines are met.

**Administering the Grant:** Sponsored Programs plays a limited role in the administration of funded projects beyond the implementation meeting (see “Post-Award: Education Meeting” below). However, grant program directors/Pi’s may consult Sponsored Programs to help solve problems, interpret funding guidelines, or offer advice on interacting with the funding agency’s program officer. Sponsored Programs will direct program directors to the appropriate office or resource if they do not know the answer to a question. As discussed later in “Ongoing Award Management Concerns,” program directors should provide Sponsored Programs with a copy of all submitted performance reports, and Sponsored Programs will provide appropriate feedback. Review “Post-Award Responsibilities” for more information on the roles and responsibilities of the program directors and of the Office of Grants Compliance & Accounting in terms of project management and fiscal requirements.
Pre-Award: Grant Development Procedure

3-Step Process for NEW Grant Development

In addition to coordinating final submission, Sponsored Programs can help faculty and staff develop project ideas and find appropriate funding sources. Ideally, a new grant project should develop through a 3-step process, which may take weeks (sometimes months) to complete, depending on the project’s current stage and the immediacy of the funding need.

The three key steps in the Grant Development Process are:

1. Completing the Project/Opportunity Assessment,
2. Writing the Concept Paper, and
3. Meeting with the Grants Office

While the process should proceed in the above order, it may be that an initial meeting or phone call with the Sponsored Programs office happens first. The best way to begin is to visit the Grants Office website, then email or call the Sponsored Programs office for additional assistance.

1.) Project/Opportunity Assessment: If you have an idea for a project for which you would like to seek grant funding, you would complete a “project” assessment. If you already have an existing or planned program and have found a specific grant (or multiple grants) you think might fund the project, you would complete an “opportunity” assessment.

Basic Guidelines:
Whether a project or opportunity (or some combination of the two), your Assessment should be no more than one page (single or double-spaced) and cover the following:

- Identify the proposed project lead (PI) and other team members (may be co-PIs)
- Outline key aspects of the project (size, scope, students served, etc.) or opportunity (cite specific eligibility criteria or priorities from the RFP--request for proposals, or SGA--solicitation for grant applications)
- Identify how the project or grant funds will support the strategic plan (cite goals, strategies, and/or key performance indicators)

Once the Sponsored Programs office has reviewed the Project/Opportunity Assessment and, if necessary, the proposed grant RFPs/SGAs (which may take only a few days or up to a week), you will receive feedback and may be asked to write a concept paper.

2.) Concept Paper: The Concept Paper requires you to more fully develop your proposed project and/or plan for grant funds. Sponsored Programs will use this information to determine the best plan of action, whether it be additional project planning or proceeding to the next stage of grant development.

Basic Guidelines:
The Concept Paper should be approximately two to three pages, and it needs to address the following questions (not necessarily in this order):

1. What will be the major objectives of the project (or grant)?
2. What will be the major project activities that lead to achieving the desired objectives?
3. How will you evaluate the effectiveness of the project?
4. Who are the internal and external partners needed to implement this project?
5. What internal resources are available to support this project? What additional resources are needed? (If a grant has been identified, state whether TCC must match any funds or sustain a program.)
6. What are the estimated project costs? (personnel, operating, equipment, indirect, and/or matching, if required)
7. What is the proposed timeline for completion of the project activities? (Explain if the project timeline differs from the grant period and, if required by the grant, how the project could be sustained beyond the life of the grant).

Please allow 1-2 weeks for Sponsored Programs to thoroughly review and comment on your concept paper. Sponsored Programs will contact you either by phone or email to provide feedback and may schedule a meeting to discuss next steps.

3.) Meeting with the Grants Office: While you may request a meeting with Sponsored Programs for assistance with this process at any time, a meeting with the “Grants Office” (which may include the Director of Grant Compliance and Accounting and/or additional grants staff) may be required before pursuing grant funds.

Purpose of the Meeting:
During the meeting, both you and the grants office have an opportunity to ask questions and collaborate on a plan of action. The following are examples of items that may be covered during your meeting with the grants office:

- Discuss feedback on the Concept Paper
- Discuss feedback on the proposed Budget
- Discuss potential Funding Sources
- Determine who needs to be on the Grant Planning Team
- Develop a list of Tasks, Responsible Persons, and a Timeline of due dates
- Identify relationship to Strategic Plan and collegewide APB

In addition to meeting with the Grants Office, it is also important that TCC faculty or staff members who will be either PI (or co-PI) on the grant project meet with their direct supervisors and inform them of their plans early in the planning phase. This conversation is particularly important because a PI or co-PI will need to determine how much of their time can be spent on the grant and/or funded by the grant. The supervisor for the PI (or co-PI) may also be included in the grant planning meeting as requested or as deemed appropriate.

In addition to verbal approval by a direct supervisor of the PI and/or co-PI(s), a grant project may require prior written authorization at the Cabinet level before the application/proposal writing process begins. Sponsored Programs will first consult with the Vice President for External Affairs should the project size, scope, or other determining factor warrant such measures.
Post-Award: Acceptance Procedure

Grants, cooperative agreements, and contracts are considered restricted projects with special requirements TCC and grant directors need to follow. Implementing a grant project is serious business. To begin, the award needs to be processed and accepted. If the award notification comes to the program director or project lead office, notify Sponsored Programs to arrange for pick-up or delivery of the original documents. Any Notification of Award or subsequent requests by the funding agency requiring signature must be received, reviewed, and routed through the Office of Sponsored Programs. Only the President or her designee may receive grant awards on behalf of TCC.

Often, the Notification of Award requires additional action. In some cases, typically with subawards where the primary recipient is another institution, there are contracts and agreements that must be signed. Funds cannot be spent until all contracts and agreements are signed. Awards or subawards may also require a formal certification or assurance regarding debarment and/or suspension and an assurance that the institution and its employees are not engaged in lobbying. The President is the primary signatory for TCC with other designated signatories at the Cabinet level. Individual faculty and staff are not authorized to sign any grant-related document on behalf of TCC without a specific written exception by the President.

Finally, the award may be less than the requested budget. In the event of a reduced budget, a modified budget will be required. This is the time to assess whether and to what extent the scope of the grant will be impacted by the reduced funding. Any matching requirement should also be reviewed, as a reduction in funding will often reduce the required match. The grants office will work with the program director and/or project leader to modify the budget. The revised budget will then be submitted by Sponsored Programs for signature.

Once the grant has been awarded and all paperwork is processed, Grant Accounting will then set up a new grant account with a fund and organization in Banner and notify the Project Director.
Tulsa Community College Grants Guide

Post-Award: Overview of Responsibilities

**Sponsored Programs** is responsible for reviewing and routing grant documents requiring signature by an approved institutional official, which may include program changes being submitted to the funding agency. Sponsored Programs also retains copies of performance reports and provides feedback when necessary.

**Grant Accounting** is responsible for reviewing, approving, and recording changes that impact project budgets prior to submission to the funding agency. Grant Accounting also has the responsibility to ensure all grant expenditures meet the standards for reimbursement i.e. allocable, allowable, and reasonable. Bi-annually, the Grant Accounting office provides training workshops for those expending grant dollars. If the program staff need training, the post-award education meeting is an appropriate time to make such a request.

The **Project Director** has the greatest access and, therefore, responsibility to ensure no intentional misconduct occurs and to consult with their supervisor and the grants office if questions arise regarding program or fiscal compliance. The Project Director is responsible for all project activities as authorized by the funded proposal, with assistance from the grants office. Sometimes called the “Principle Investigator,” this person is responsible for:

- Administering the development and implementation of the project.
- Ensuring the objectives and contractual agreements of the grant are met in a timely manner with the assistance of the grants office.
- Initiating the hiring of program staff, if applicable, with Human Resources and copying grant accounting.
- Supervising project staff in accordance with all applicable laws, policies and guidelines.
- Documenting project implementation, progress, evaluation, and results.
- Preparing and submitting progress reports for the funding agency in accordance with the award agreement and submitting copies to Sponsored Programs.
- Ensuring all purchases comply with TCC and state purchasing policies prior to review and approval by the Director of Grant Accounting.
- Monitoring expenditures to ensure grant funds are spent in accordance with the approved budget and identifying changes which may require a budget modification.
- Conducting a monthly review of program expenditures against budgeted amounts.
- Working with the Grants Office and program staff of the funding agency to obtain written prior approval for any necessary and substantive changes to the project.

Under circumstances where the Project Director has an extended absence, or is reassigned or terminated, their supervisor may assume any and all grant duties until the Project Director is hired. The supervisor, in turn, reports to the appropriate individual as designated on the TCC organizational chart. Any issues related to grant implementation should be brought to the attention of the appropriate grants office staff (Sponsored Programs for programmatic issues and Grant Accounting for fiscal questions) so that they can provide assistance and advise their supervisors as needed.

The grant proposal (and/or the SGA or RFP) is the primary guide to managing the grant program and should be followed carefully and referred to often by anyone directly or indirectly connected to the grant. The proposal has outlined the objectives, activities, and evaluation for project implementation. Further, since proposals are often submitted six months or more before they are awarded, key
personnel may have changed. Frequent review of the proposal before and after award notification will ensure proper grant management.

Some things to review in the proposal that will be helpful during program implementation:

✓ Who needs to be hired, or who needs to complete an Employment Status Change form?
✓ Start and end dates of the grant period; the dates may not coincide with the proposal timeline or may present challenges based on the academic calendar.
✓ Partners and their contact information.
✓ Promised outcomes and objectives (program deliverables).
✓ Number of participants/students to serve and how.
✓ Timeline to meet objectives and implement activities to reach those objectives.
✓ Any necessary arrangements that need to be made with outside agencies e.g. sub-contracts.
Post-Award: Understanding Grant-Funded Personnel

Coming On-Board as Grant-Funded Personnel

The College’s employees fall into three categories: faculty, professional, and classified staff. Faculty and staff can be full-time or part-time. Faculty and professional category employees must be approved by the TCC Board of Regents prior to employment. After grant award notification, the project director will follow TCC’s process of hiring new employees using the TCC Salary Schedule for the appropriate employee classification (full-time faculty and staff and part-time instructors and staff). To find Human Resources policies, forms, and other helpful information, please visit the MyTCC web portal. Once there are grant personnel hired, the project director must give Grant Accounting a copy of the status form.

Reassigning College Personnel

When a portion of an existing college employee’s salary is paid by the grant while the employee is working on the grant project, this portion of the personnel salaries and benefits must be reallocated from regular college accounts to grant accounts. Assignment of existing college employees to the new project requires a payroll change. This needs to occur swiftly so that the change can take effect on the date the grant “hires” the individual staff member.

The project director is responsible for communicating the request to Human Resources to ensure those staff or faculty currently paid with College funds who move to grant funds (whether 100% or less time) will be able to return to their full-time appointments once grant funding ends. Once the reassignment is approved by the project director’s supervisor, the supervisor must complete an Employment Status Change Form.

The project director turns the original form into Human Resources and also sends a copy of the form to Grant Accounting (Human Resources will not automatically forward a copy). The completed form should show the appropriate percentage of salary charged to grant funds for the specified period. The Project Director is responsible for following up with the Human Resources and Grants Offices to confirm the change has occurred. Fringe benefits always accompany salary transfers, unless otherwise stated in the approved project budget.
Post-Award Education Meeting

Once all award documents are finalized, copies will be distributed to the program director and retained in the grants office. A member of the grants staff will schedule a post-award education meeting with the program director or, if not yet hired, the project leader, funded partners, and other staff and faculty directly involved in grant implementation to review fiscal and program requirements. Not all grant awards require a post-award education meeting, as in the instances of small sub-awards that do not require additional personnel, or renewal awards for long-standing, successful programs. This determination is at the discretion of the grants office.

The meeting is led by grants office staff, and, if grant personnel are already employed by TCC, both the director of the recently funded grant program and the administrative assistant of the grant program will be required to attend. For larger or more complex awards, the program director’s supervisor may be asked to participate. This meeting will cover the following:

- The TCC Grants Guide
- The grant proposal and all documents pertaining to the notification of award, including specific regulations, certifications, and/or assurances
- Human Resources paperwork and approval
- The grants account
- Time and effort documentation
- In-kind documentation
- Purchase of grant-related items (allocable, allowable, and reasonable)
- Required contracts and related processes
- Annual program report review and submission
- Record retention requirements
- Reporting of Fraud, Waste, or Abuse
- Signed Conflict of Interest Policy

If project personnel are not already employed by TCC at the time of the grant award, Sponsored Programs and the Grant Accounting offices will meet with key TCC stakeholders initially and conduct a follow-up meeting with project personnel upon hiring.
Ongoing Award Management Concerns

Performance Reporting

After receipt of grant funding, compliance with programmatic requirements (i.e. meeting the stated goals and objectives of the grant) and mandatory programmatic reporting are the responsibility of the grant award Project Director. Failure to submit reports to the funding agency in a timely manner may result in suspension of project funding until submission of performance reporting resumes. Each funding agency has its own guidelines and specifications for the content that must be included in each report, whether it is narrative or data numbers, quarterly, annual, or final.

The Project Director should send a copy (electronically or via interoffice mail) of all performance reports to the Office of Sponsored Programs.

The file should include a brief (no more than one page) memo summarizing the contents of the report and, specifically, highlighting the key performance criteria and any available data indicating progress on objectives.

Sponsored Programs will send a reminder and request if a report has not been received by the due date. For assistance with securing signatures of authorized institutional officials, when required, the report must be submitted to the Office of Sponsored Programs no later than one week prior to its due date. If it is not possible to provide all the data at that time, the memo attached to the report should clarify what data is available and what is missing. Sponsored Programs will return the executed report to the Project Director prior to the due date. If circumstances require that someone other than the Project Director submit the report, it still needs to be submitted on time, and Sponsored Programs must be notified.

While the content of the reports is the responsibility of the Project Director, Sponsored Programs will, at the time of submission, review reports to verify they are complete and sufficiently address the criteria, in addition to checking that progress is being made toward accomplishing the project objectives. Sponsored Programs will provide feedback to Project Directors when there are concerns regarding progress or overall quality of the report. If a Project Director submits a report that insufficiently addresses the criteria, he or she may be required to submit future reports to Sponsored Programs in advance for review and comment.

Changes to Program Scope and/or Budget

Any change in the scope of the project requires prior approval from the funding agency. It is best to contact the Sponsored Programs office if you are considering any changes or facing challenges that would impact the scope—e.g. length of the grant program, population served, objectives, etc.—as major changes may require internal approval in addition to funding agency approval. For minor changes to the project, the Project Director may simply be asked to obtain written confirmation from the funding agency’s Program Officer and supply this to the Grants Office. Sponsored Programs can advise on the best course of action based on the proposed change.
Funds may be expended only in the line item categories and amounts listed in the approved budget. The approved budget constitutes part of a legal contract. Federal guidelines are flexible enough to allow a minor change, as long a line item is not increased or decreased by more than 20 percent (see also the section on Fiscal Requirements). However, the grant award announcement or official notification letter usually specifies the percentage allowed. **Changes within the allowed amount should be communicated to the Director of Grant Compliance & Accounting.**

Should you desire a change greater than the percentage specified, you must contact the Grants Office for assistance with completing the official forms from the funding agency to initiate the official request. **There will be no budget transfers made until official written approval from the funding agency is sent to the Grants Office,** with exception of those transfers under the percentage allowed by the funding agency.

The first grant budget report should be reviewed carefully to check the accuracy of the account codes and amounts. Cost categories are identified by account/commodity code (previously referenced as object code) and title in the system. Subsequent budget reports should be reviewed line item by line item to be certain charges are properly posted to the account.
Financial Management System

Cash Management

Procedures (Payment Types):

Cash Reimbursement:

TCC operates on a cash reimbursement basis, which is a repayment of funds TCC has already spent. The Sponsor makes a commitment to a specified award amount, and TCC Grant Accounting bills the Sponsor for allowable costs incurred. Grant Accounting bills the Sponsor either monthly or quarterly depending upon the terms of the award.

Advance Pay:

Some Sponsors, usually private Sponsors such as the TCC Foundation, make advance payments for the full award amount. Grant Accounting prepares a monthly expenditure report to send the Project Director. If any funds are remaining at the end of the project, TCC may return the monies to the Sponsor.

Cash Advance:

TCC operates on a cash reimbursement basis; however a cash advance may be utilized in the case of mitigating circumstances, such as hardship or in the case of WIOA. It is not the policy of TCC to request a cash advance, but if necessary, every effort is made to minimize the time between the cash advance and the expending of funds by TCC.

Allowability

Composition of Costs:

The total cost of a Federal award is composed of the allowable direct and allocable indirect costs less any applicable credits.

Allowable

Factors affecting the allowability of costs must meet general criteria in order to be allowable under Federal awards. Costs charged to a sponsored project are normally allowable if they are necessary and reasonable for the performance of the award, conform to any limitations or exclusions set forth by the Sponsor, are consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity (e.g. TCC), are accorded consistent treatment, are determined in accordance with GAAP, not be included as a cost or used to meet cost sharing or matching, and can be adequately documented.

2 C.F.R. 200.403
Reasonable

A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the prevailing circumstances. Consideration is given as to whether the cost would be generally recognized as ordinary and necessary for the operation of the award, the restraints or requirements imposed by factors such as sound business practices, regulations, and the terms and conditions of the award, market prices for compactable goods and services, whether the entity (e.g. TCC) deviates from its established practices and policies regarding the incurrence of costs, and whether the individuals concerned acted with prudence when considering their responsibilities to the award. 2 C.F.R. 200.404

Questions Project Directors should ask prior to spending grant funding:

- Do I really need this?
- Is the expense targeted to valid programmatic/administrative need?
- Is this the minimum amount I need to spend to meet my need?
- Do I have the capacity to use what I am purchasing?
- Did I pay a fair rate?
- If I were asked to defend this purchase, would I be able to?

Allocable

A cost is allocable if the goods or services involved are chargeable or assignable in accordance with relative benefits received. Standards include if the cost is incurred specifically for the award, benefits both the federal award and other work and can be distributed in proportions that may be approximated using reasonable methods, and is necessary to the overall operation of the non-federal entity (e.g. TCC). A cost can only be charged in proportion to the value received by the program. For example, if TCC purchases a laptop to use 50% on a federal grant, then only half the cost can be charged to the grant. Any cost allocable to a particular federal award may not be charged to other federal awards. 2 C.F.R. 200.405

Applicable Credits:

Applicable credits refer to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Examples are purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments. The credits must be credited to the federal award as either cost reduction or cash refund, as appropriate. 2 C.F.R. 200.406
Prior Written Approval:

As the reasonableness and allocability of cost may be difficult to determine, in some cases, it may be necessary to obtain the prior written approval of the Sponsor in advance to authorize an expense. 2 C.F.R. 200.407

Selected Items of Cost:

TCC follows 2 C.F.R. 200.420-200.475 which provides principles to be applied in establishing the allowability of certain items involved in determining cost. There are 55 specific items of cost. One example is, Entertainment costs, 2 C.F.R. 200.438, which states, “costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.”

Note: Each program director should always follow their grant proposal and budget. All grant purchases are requisitioned through TCC’s SciQuest procurement software, which goes through a tier level approval process. All grant purchases are approved by the Director of Grant Compliance and Accounting in the SciQuest system.

Unallowable Costs:

Unallowable costs are those that may not be charged to a grant due to the statutory requirements and/or rules and regulations of the Sponsors and/or TCC.
Procurement

Procurement of Goods and Services

The grants office follows the TCC Purchasing Department policies and procedures information in the TCC Administrative Services Procedures Manual: http://www.tulsacc.edu/about-tcc/purchasing-department/policies-and-procedures/purchasing-procedures.

Pursuant to the Purchasing Policies and Procedures, grant funded requisitions require the approval of the grants department.

Budgetary Approval

The budgetary approval process is tied to the employee grade of the employee entering a purchase requisition, as well as the grades of their supervisors in the departmental reporting hierarchy. Employees grade eleven and below have been granted approval authority up to $499.99. Therefore, budgetary approvals are not normally required below $500.00 (unless the purchase is grant funded, where all requisitions require approval to assure grant compliance). An additional $500 of approval authority is added for each grade between grades 12 and grade 20. At the cabinet level, grade E-1 has authority up to $9,999.99, grade E-2 has authority up to $19,999.00, and grade E-3 has authority up to $74,999.99. CFO approval is required for requisitions $75,000.00 and above. Any requisition exceeding an approver’s authority will also require additional approval(s) within the departmental hierarchy until approved by someone with enough authority to authorize the purchase.

Submitting purchases to the Board of Regents for Approval and Reporting Other Purchases

Separate and apart from the policies and procedures governing competitive bidding policy and processing by the Purchasing Department, the following conditions govern those purchases that must be submitted to the Board of Regents for prior approval, those purchases that must be reported to the Board of Regents at least quarterly, and those purchases that are exempt from either the approval or reporting requirements. The dollar limitations are on a per-transaction basis and are not cumulative.

- Purchases over $100,000 must be submitted to the Board of Regents for prior approval; sole source purchases in this category must be identified as such; changes that would increase the financial obligation of the College by more than 15% must be submitted to the Board of Regents for approval.

- Purchases above $50,000 but not exceeding $100,000 must be submitted to the Board of Regents as consent agenda items; sole source purchases in this category must be reported separately and identified as such.
• Purchases above $10,000 but not exceeding $50,000 must be reported to the Board of Regents Finance Committee at least quarterly; sole source purchases in this category must be reported separately and identified as such.

• Any agreement or obligation that would establish or make policy for the College, or would otherwise involve substantial or significant expenditures must be submitted to the Board of Regents for approval.

• Purchases by College departments from College Auxiliary Enterprises or Service Units are exempt from the approval and reporting requirements.

• Purchases of products, services, and utilities for resale, including minor operating supplies consumed in the resale process, by College Auxiliary Enterprises or Service Units or other College units engaged in the resale of products or services in accordance with their mission, are exempt from the approval and reporting requirements.

• Acquisition contracts that merely establish unit prices, availability and other terms and conditions but which are indefinite as to quantity and delivery must be reported to the Board of Regents if the cumulative orders against them are expected to exceed $100,000 annually.

Open Competition

2 CFR 200.317-326 states all expendable property, equipment, real property, and other services must be conducted in a manner to provide to the maximum extent possible, open and free competition.

Competitive acquisition is required for all purchases in excess of $20,000, unless the purchase is for services (see below) where no goods or materials are provided. Formal written bids are required for purchases $20,000 and greater, unless the purchase can be made under an existing competitively bid contract, such as a State of Oklahoma or group purchasing organization (GPO) contract, or sufficient justification can be provided for processing the purchase as a sole source acquisition. Additional policy from the “Purchasing” document of TCC’s Administrative Services Procedures Manual applies where it is not in conflict with the CFR.

Services

Purchases for services require competitive acquisition when they exceed the simplified acquisition threshold, currently set at $100,000, per 41 U.S.C. 403 (11) and 2 CFR 200.88.

Conflict of Interest

Tulsa Community College follows 2 C.F.R. 200.318 (c)(1). Tulsa Community College shall ensure that no individual in a decision-making capacity shall engage in any activity, including participation in the selection, award, or administration of a contract if a conflict of interest, or appearance of a conflict of interest, would be involved. Such a conflict would arise when the individual, an immediate family member of the individual, the individual’s partner, or, an organization, which employs, or is about to employ, any of the above, has financial or other interest in the firm or organization, selected for award.
A conflict of interest would also arise if a parent, affiliate, or subsidiary organization to TCC is considered for an award, and TCC had a financial or other interest in the organization that would prevent, or appear to prevent, TCC from being impartial in conducting the procurement. Similarly, TCC’s officers, employees, or agents of the agency making the award will neither solicit nor accept gratuities, favors, or anything of more than nominal value from contractors, potential contractors, or parties to sub agreements. Examples of nominal value items are promotional items that apply to a supply order, or promotional and door prizes anyone would receive at a conference or event.

Any employee, officer, or agent, who suspects that an illegal or unethical act has occurred is required to report such instances internally, as described below. An incident report should be completed by the complainant and should include: date, granting agency (federal, state, local, or private), grant number, location of incident, date and time of incident, source of complaint (whether college employee, grantee, contractor, vendor, etc.), and description in detail of infraction. If any of the above-outlined codes of conduct are breached, Incident reports should be immediately submitted to the Grants Office or the Director of Purchasing, who will determine the appropriate sanction, which may result in disallowance of the item in question. In the event the violation is committed or suspected to have been committed by either the Grant Office or Director of Purchasing, the party who identified the breach will come forward immediately to the CFO. The party in violation of the Code of Conduct will be asked to recuse her/himself from any further involvement in the procurement action. TCC will not retaliate against any employee who, in good faith, has reported what they believe to be illegal acts by TCC staff or another individual or entity with whom TCC has a business relationship, on the basis of a reasonable belief that the practice is in violation of law or clear mandate of public policy. TCC will disclose in writing any potential conflict to the federal awarding agency in accordance with applicable Federal awarding agency policy.

Grant Personnel will receive an overview and training on the Conflict of Interest policy and procedures during the Post-Award Education Meeting, during which time they will also be required to sign a statement assuring that they have read and understood the policy.

Contracts

The Office of Sponsored Programs in consultation with the Director of Grant Compliance & Accounting will review all contracts and other legal documents prior to any action on them.

As needed, the Sponsored Programs office will negotiate changes, route the agreement for TCC signature, and coordinate final execution and distribution unless otherwise determined and documented in writing with the program director. A copy of the fully executed contract must be submitted to the Accountant I, detailing the name, mailing address, social security or tax identification number, and phone number of the contractor before payments can be made.

Contractors

A contract is for the purpose of obtaining goods and services for TCC’s own use and creates a procurement relationship with the contractor (see 200.22 Contract). For a list of characteristics that are indicative of a procurement relationship between TCC and a contractor, refer to 2 C.F.R. part 200.330.b. In particular, note in section 5 that the contractor is not subject to compliance requirements of the
Federal program as a result of the agreement, though similar requirements may apply for other reasons. When acting as a pass-through entity, TCC would need to carefully consider the characteristics of the relationship to determine whether an agreement is a subaward or a procurement contract. A subrecipient would be subject to the compliance requirements of a Federal award.

**Required Contract Provisions**

TCC is required to maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of a contract – see CFR 200.318. Per 2 C.F.R. 200.326, TCC’s contracts must contain the applicable provisions in Appendix II to Part 200. The following are examples of the required provisions but do not represent a comprehensive list:

- Remedies
- Termination
- Equal Employment Opportunity
- Davis-Bacon Act
- Debarment and Suspension

Refer to Appendix II to Part 200 in the Uniform Grant Guidance or contact the Grants Office for assistance with including the required contract provisions.

**Gift Cards**

*Note:* In keeping with the Oklahoma Constitution, State Statute, and Attorney General Opinions, **under no circumstances will the purchase of gift cards for any reason and by any TCC employee be allowed.** A gift card is considered a gift, a pre-payment, and a source of income. Gifts to employees are restricted by Oklahoma Statutes, Title 74, Sections 4121 and 4122. Pre-payment is prohibited under the Oklahoma Constitution, Article 10, Section 15, as well as Oklahoma Statutes, Title 74, The Central Purchasing Act, Section 85.44B. When gift cards are given to employees as part of a formal employee recognition program, they are considered taxable income by the Internal Revenue Service.

**Petty Cash**

Grants should never use petty cash to pay for grant expenses without the prior approval of Grant Accounting as it bypasses the compliance review and approval process.
Inventory/Property Management

Property Management

As a higher education institution, TCC is required to follow 2 CFR 200.313 as related to equipment ownership, disposition and disposal. What other policies TCC may have in place – i.e., TCC Equipment Inventory Procedures – can only be applied as supplemental to these regulations. If TCC’s policy conflicts with the CFR, the CFR will prevail. The State of Oklahoma may impose additional restrictions. However, if the State’s regulations conflict with the CFR, the CFR will prevail. TCC will maintain effective control over, and accountability for, all funds, property, and other assets. TCC must adequately safeguard all assets and assure that they are used solely for authorized purposes. (§200.302 (b)(4)) TCC will tag and inventory all equipment and non-consumable supplies over $500.

Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

Supplies are all tangible personal property other than equipment.

Computing Devices are supplies that have an acquisition cost of less than $5,000 regardless of the length of its useful life. Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically and includes accessories for printing, transmitting and receiving, or storing electronic information.

§ 200.313 Equipment

(a) Title to equipment acquired by Tulsa Community College (TCC) with Federal funds shall vest in TCC subject to the conditions of this section. TCC cannot encumber the property without approval of the Federal awarding agency or pass-through entity.

(b) A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Non-Federal entities must follow c-e of this section.

(c) (1) TCC shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original project or program, TCC shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority:
   (i) Activities sponsored by the Federal awarding agency which funded the original project, then
   (ii) Activities sponsored by other Federal awarding agencies.

(2) During the time that equipment is used on the project or program for which it was acquired, TCC shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired. First preference for such other use shall be given to other projects or programs.
sponsored by the Federal awarding agency that financed the equipment; second preference shall be
given to projects or programs sponsored by other Federal awarding agencies. If the equipment is owned
by the Federal Government, use on other activities not sponsored by the Federal Government shall be
permissible and user fees should be considered if appropriate.

(3) TCC must not use equipment acquired with the Federal award to provide services for a fee that is less
than private companies charge for equivalent services unless specifically authorized by Federal statute
for as long as the Federal government retains an interest in the equipment.

(4) When acquiring replacement equipment, TCC may use the equipment to be replaced as trade-in or
sell the equipment and use the proceeds to offset the costs of the replacement equipment.

(d) (1) TCC’s property management standards for equipment acquired with Federal funds and
federally-owned equipment shall include all of the following: A description of the property,
Manufacturer’s serial number or other identification number, the source of funding for the property,
who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the
project costs for the Federal award under which the property was acquired, the location, use and
condition of the property, and any ultimate disposition data including the date of disposal and sale price
of the property.

(2) A physical inventory of equipment shall be taken and the results reconciled with the
equipment records at least once every two years. Any differences between quantities determined by the
physical inspection and those shown in the accounting records shall be investigated to determine the
causes of the difference. TCC shall, in connection with the inventory, verify the existence, current
utilization, and continued need for the equipment.

(3) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of
the equipment. Any loss, damage, or theft of equipment shall be investigated and fully
documented; if the equipment was owned by the Federal Government, TCC shall promptly
notify the Federal awarding agency.

(4) Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

(5) Where TCC is authorized or required to sell the equipment, proper sales procedures shall be
established which provide for competition to the extent practicable and result in the highest possible
return.

(e) When TCC no longer needs the equipment, disposition instructions must be requested from the
Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of
the equipment will be made as follows in accordance with Federal awarding agency disposition
instructions:

(1) equipment $5,000 or less may be retained, sold or otherwise disposed of with no further obligation
to the Federal awarding agency.
(2) If the Federal awarding agency fails to provide requested disposition instructions within 120 days, equipment greater than $5,000 may be retained by TCC or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency’s percentage of participation in the cost of the original purchase. If sold, Federal awarding agency may permit TCC to deduct and retain $500 or 10% of the proceeds for selling and handling expenses.

(3) TCC may transfer title to the property to the Federal government or to an eligible third party provided that, in such cases, TCC must be entitled to compensation for its attributable percentage of the current fair market value of the property.

(4) If TCC fails to take appropriate disposition actions, the Federal awarding agency may direct TCC to take disposition actions.

§ 200.314 Supplies

(a) Title to supplies vests in TCC upon acquisition. If there is a residual inventory of unused supplies over $5,000 upon termination or completion of the program and the supplies are not needed for any other Federal award, TCC must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal government for its share. The compensation should be computed in the same manner as for equipment.

(b) As long as the Federal government retains an interest in the supplies, TCC must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute.
Fiscal Requirements

Indirect Costs

Indirect Cost (IDC) are costs indirectly related to a grant or cost objective. These costs are most commonly thought of as facilities and administrative (F&A) costs. Indirect Cost Rate (IDCR) for an institution of higher education (IHE) is a negotiated amount from the Department of Health and Humans Services, based on cost submitted through their application. The approved rate for TCC is 40% of salaries and benefits charged to a Federal grant. However, some Federal agencies and some subawards may have caps for IDC.

Grant Expenditure and Fiscal Documentation Process

The budget should be monitored by line item (account code) as approved in the grant award. The object is to spend the funds without exceeding the budget allowed for each line item. Some budgets can be adjusted on Federal awards by Grant Accounting. The 20 percent rule applies to the most current approved budget (even if previously modified from the original). The 20% rule basically means you can increase or decrease a line item in the budget by no more than 20% of that budget line--i.e. You want to move 20% from an operating budget of $50,000 to a contractual budget of $20,000. The most you can move is $2,000 without Federal Program Officer (PFO) approval. You can never move budget from salary, benefits, or indirect cost without prior approval. Some grants allow for line items to be moved between salary and benefits.

The Project Director and/or project staff should be aware of their expenditures and use the monthly reconciliation report provided by Grant Accounting. Keep in mind that it is TCC’s financial system that will be used for preparing financial reports and for audits. The Project Director and project staff may find it helpful to use a separate recordkeeping system to keep track of expenditures, but it is not the official system. Discrepancies may occur at various times between what the project office records show and what TCC shows. This is generally due to timing that naturally occurs when requisitions are being processed and charged to the account.

Cost Share or Match

Records documenting the amount of match in the approved budget for the project, either in-kind or cash, must also be maintained. Cash match for the project is documented by Grant Accounting. In-kind match, which represents the value of non-cash contributions in services or property to the project, must also be documented. Documentation for in-kind match may include letters of effort and valuation of volunteer services or valuation of rent of property from the entity making the donation or volunteering the service to the project. These files must be maintained in the project office’s files, and a copy must be sent to the Grants Office for filing in the financial files.
**Program Income**

Non-Federal entities may be encouraged to earn program income to help offset program costs. Costs of generating program income, if authorized by Federal regulations or the award, are incidental to the generation of program income and may be deducted from the gross income to determine program or net income, only if these costs have not been charged to the Federal award. See section 2 CFR 200.307.

Ordinarily program income must be deducted from the total allowable costs to determine the net allowable costs. Unless the Federal awarding agency authorizes otherwise, program income must be used for current costs. Program income that was not anticipated at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions as opposed to increase funds for the project.

**Expenditure Report Certification**

To ensure that expenditures are proper and in accordance with the terms and conditions of the award and approved budget, the expenditure reports requesting payment and final fiscal reports must include a certification, signed by an official who is authorized to legally bind TCC, and should read “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.)
Time and Effort

Federal regulations require records that accurately reflect the salaries and wages charged to grants for work performed. Time and Effort reporting provides the required after-the-fact documentation to certify and substantiate direct labor charges to all sponsored grants and contracts.

The Time and Effort report requires certification to confirm that the payroll and benefit percentages allocated to each project represents a reasonable estimate of the work performed. For personnel who have split funding (i.e., grant-funded personnel split their time between two or more grant projects), a precise distribution of time is not feasible, but a reasonable distribution of time is necessary. To confirm the distribution represents a reasonable estimate of the work performed by faculty and other college personnel, a five percent variance is allowed. Time and effort reporting is also required for personnel who provide a percentage of their salary as a Cost Share, which could be in-kind or cost match. (See 2 C.F.R. 200.430 (8.i.1))

TCC personnel that work 100% of their time on direct program activities should complete the “Time and Effort for 100%” certification form monthly. Personnel that are funded by more than one federal award or a federal award and E&G funding should report on the “Time and Effort for Monthly Reporting” certification form. The Time and Effort form should indicate the percentage of time devoted to each project. The Time and Effort forms are to be completed in their entirety and signed by each employee working on a grant project. The form must then be signed by the employee's direct supervisor or someone who has first-hand knowledge of the employee’s job performance.

Time and Effort forms should be submitted to Grants Accounting in CC214 by the 5th of each month for the previous month. Due to holidays the deadline date may be extended. Time and Effort forms can be submitted by interoffice mail or email.
Monitoring and Audits

Site Visits and Desk Reviews
When the funding agency requests a site visit for monitoring purposes, this must be coordinated through the Grants Office. The Grants Office staff will work with the project director and the funding agency to identify the appropriate individuals and locales to be included in the site visit. A site visit is not an audit from the funding agency. The site visit affords the College the opportunity to share with the funding agency the project’s progress and continued potential. Project Directors must be prepared to address and present documentation regarding the attainment of project objectives and recordkeeping.

Subpart F Audit
Every year, TCC external auditors perform the required Subpart F (formerly A1-33) audit. Selected grant programs may receive calls from the auditors or be subject to program testing.
Closeout and Record Keeping/Record Retention

General

All closeout procedures, such as final reporting requirements, are performed in conjunction with Grant Accounting and Sponsored Programs. The timely and accurate submission of final program and financial reports is a necessity. At least 90 days prior to the grant’s end, the Project Director should schedule a meeting with Grant Accounting and Sponsored Programs to discuss any questions regarding closeout requirements for their grant. TCC follows 2 C.F.R. 200.343.

Final Program Report

Most funding agencies require the final program report be submitted within three months of the project end date; however, each sponsoring agency may have differing deadlines, so be aware of the award requirements. The final program report as well as all program reports are completed and submitted by the Project Director with copies of all reports also sent to the Office of Sponsored Programs.

Final Financial Report

Most funding agencies require the final financial report be submitted within one to three months of the project end date. The final financial report is normally completed by Grant Accounting. At least 90 days prior to the grants end date, the Project Director should review the current budget and develop a final spending plan to ensure that all remaining grant funds are expended appropriately. Any monies not expended before the grant end date will not be reimbursed to TCC and will remain those of the funding agency. It is important to note that requisitions for any grant expenditures must be made before the project end date.

Final Property Report

A final inventory listing of equipment obtained with the funding agency’s funding may be required.

Time and Effort Documentation

The Project Director should review time and effort documentation to ensure all required forms have been submitted to Grant Accounting.

Record Retention

All grant related records, such as program records, financial records, supporting documents, and other documents pertaining to the award, must be retained for five years. Although Federal requirements specify that all records pertaining to the award must be retained for a period of three years from the date of submission of the final expenditure report, or for awards renewed annually, from the date of the submission of the final financial report, per the State of Oklahoma Records and Archives Commission guidelines, TCC retains its records five years. Instructions pertaining to the organization, labeling, and storage, as well as process guidelines for records can be found on the SciQuest homepage for forms under Records Management Request.
Workforce Innovation and Opportunity Act (WIOA)* Fiscal Agent Overview

*July 2015 transition from Workforce Investment Act (WIA) to Workforce Innovation and Opportunity Act (WIOA) and from Oklahoma Department of Commerce (ODOC) to Oklahoma Office of Workforce Development (OOWD)

It is the policy of Tulsa Community College to comply with all federal regulations, state laws and guidance, and TCC internal policies and procedures. If there is a conflict, the strictest regulation, rule, guidance, or policy prevails. As it pertains to the role of TCC as fiscal agent for the Tulsa Area Workforce Investment Board, TCC follows 2 C.F.R. 200 Subpart E, The Workforce Innovation and Opportunity Act (WIOA), Department of Labor rules and regulations, and the Oklahoma Department of Commerce (ODOC) Oklahoma Workforce Development Issuance in developing its policies and procedures.

TCC was designated by the Chief Local Official as the Fiscal Agent for the Tulsa Workforce Investment Area effective July 1, 2010. This role is unique to the Grants Office and while it represents a substantial portion of grant funding, does not directly impact other grant-funded programs. This section is intended to address policies or procedures not otherwise provided in this manual or instances where more specific procedures are required in role as WIOA fiscal agent.

In 2012, the Oklahoma Department of Commerce updated the roles and responsibilities of all entities involved in implementing WIOA through OKLAHOMA WORKFORCE DEVELOPMENT ISSUANCE # 01-2012. The following is the full excerpt related to the roles and responsibilities of the fiscal agent:

Fiscal Agents

“Section 117(d) of the Act indicates that the Chief Local Elected Official “may designate an entity to serve as a local grant sub-recipient for such funds or as a local fiscal agent.” This section also indicates that this entity “shall disburse such funds for workforce investment activities at the direction of the local board...” As a result, the responsibility of this entity is to assist in the administration of WIA grant funds under the direction of the WIA Board and Chief Local Elected Official. However, because the CLEO is liable for any misuse of these grant funds, the WIA fiscal agent is to disburse funds at the direction of the WIA Board, “if the direction does not violate a provision of this Act.” Therefore, WIA fiscal agents may perceive as their primary responsibility the need to ensure the Act is not being violated.

The WIA fiscal agent must utilize WIA program funds for a variety of activities. These include fiscal agent functions; core, intensive and training services; WIA Board staff and expenses; youth services; and funding a proportionate share of the cost of the One Stop system and services. In addition, there is a cost limitation of 10% for administrative costs. According to the Act, the local board is to develop a budget to carry out these activities, subject to approval of the Chief Local Elected Official. Therefore, the fiscal agent needs to be provided a budget developed by the WIA Board and approved by the CLEO determining appropriate amounts for each of these activities at least yearly.

It is important to understand that the fiscal agent does not have unlimited discretion. The Act indicates that the fiscal agent is to “disburse funds immediately on receiving such direction from the local board...” The only discretion available to a fiscal agent in funding decisions is to ensure that its actions are consistent with the approved budget and do not violate the Act. Perhaps an appropriate analogy would be to think of the WIA fiscal agent as the program’s banker. For example, while ensuring
compliance with a variety of banking laws, a banker is not allowed to expend depositor’s funds based on his perception of what’s best or whether enough is being saved, etc.

WIA final regulations also require fiscal agents to oversee and monitor subrecipients and contractors in order to determine that expenditures have been made against cost categories and within the cost limitations specified in the Act and the regulations, to determine whether or not there is compliance with other provisions of the Act and regulations, and to provide technical assistance as necessary and appropriate. In accordance with TEGL 28-10, Projected training costs do not meet the definitions of obligations found in 29 CFR 97.3 as they do not meet the requirements of being definite and certain, nor do the constitute a legal liability until the participant is registered in a specific course. Accruals of advance payments for tuition applies only to the current term and does not apply to long-term and multi-year training programs. Specific guidance on fiscal agent monitoring is provided.

Despite this limited fiscal role, the Final Rule does allow WIA fiscal agents to provide intake, conduct objective assessments and to develop the individual service strategy for eligible youth. Likewise, the Final Rule also allows the WIA fiscal agent to administer the summer employment opportunities element of the local youth program.”

As part of its responsibilities, the Grants Office reviews the annual contracts, provides technical assistance with regard to cost allocation and allowable costs, and conducts monitoring. The following individual policies are included to inform certain highly technical areas and are not intended to be inclusive. Questions related to the laws, regulations, and guidance regarding implementation of WIA programs should be directed to the Director of Grant Compliance and Accounting and the WIA Compliance Coordinator.

**ADMINISTRATIVE COSTS AND LIMITATIONS**

**WIOA Title IB Formula Grants**

The Title I cost classifications are Administration and Program and are described in general at 20 CFR 667.220. Administrative costs are limited in the WIOA program to a maximum of 10 percent of the total program year allocation at the local level and 5 percent of the amount allotted at the state level for formula grantees. The ten percent (10%) of the amount allotted that may be reserved for local administrative costs does not need to be allocated back to the individual funding streams [20 CFR 667.210(a)]. However, grantees are responsible for assigning costs back to the various funding streams for reporting purposes. In its Monitoring Report of 05/10/10, USDOL issued the following determination: “20 CFR 667.220(c)(4) does not supersede 667.220(a) which assigns the accountability of administrative costs to the one-stop operator.”

Cost limitations are measured at the end of the grant period by comparing the total reported administrative expenditures to the amount available for administration. If administrative costs exceed the maximum limitation, the amount in excess of either the 5 percent for state administration or the 10 percent available for local administration becomes a disallowed cost and is subject to repayment.

The regulations define administrative costs at 20 CFR 667.220(a) as the allocable portion of the costs associated with specific functions not related to the direct provision of workforce investment services, including services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect.
The contract for the One-Stop-Operator includes a general administrative budget and also, a percent of the indirect cost rate attributable to administration. The indirect costs attributed to administration are based on the administrative functions as defined by the Department of Labor (listed below). Once established by function as provided by the One-Stop-Operator and agreed upon by the fiscal agent, the administrative portion of the indirect cost rate is allocated accordingly each month.

a. Performing the following overall general administrative functions and coordination of those functions under WIOA Title I:
   - Accounting, budgeting, financial and cash management functions;
   - Procurement and purchasing functions;
   - Property management functions;
   - Personnel management functions;
   - Payroll functions;
   - Coordinating the resolution of findings arising from audits, reviews, investigations and incident reports;
   - Audit functions;
   - General legal services functions; and
   - Developing systems and procedures, including information systems, required for these administrative functions;

b. Performing oversight and monitoring responsibilities related to WIOA administrative functions;

c. Costs for goods and services required for the administration functions of the program, including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and the rental and maintenance of office space;

d. Travel costs incurred for official business in carrying out administrative activities or the overall management of the WIOA system; and

e. Costs of information systems related to administrative functions

Many cost objectives that would traditionally be considered administrative in nature are exempted from classification to the WIOA administrative cost category. For example, planning is not considered an administrative cost, nor is the cost of performance tracking. The regulations further specify that the costs of information systems related to participant and performance information are to be charged to the program cost category. Costs of the following information systems including the purchase, systems development and operating (e.g. data entry) costs are charged to the program category:

- Tracking or monitoring of participant and performance information;
- Employment statistics information, including job listing information, job skills information, and demand occupation information;
- Performance and program cost information on eligible providers of training services, youth activities, and appropriate education activities;
- Local area performance information; and,
- Information relating to supportive services and unemployment insurance claims for program participants.

Grantees are urged to carefully review the list included in the regulations and revise their WIOA cost classification system as needed. If a grantee operates both a WIOA grant and a non-WIOA grant such as
Temporary Assistance to Needy Families (TANF), additional coding on the chart of accounts may be needed to differentiate between the two programs.

The One-Stop-Operator is responsible for tracking administrative costs charged in accordance with the contract. For example, if personnel costs are allocated, the One-Stop-Operator is responsible for maintaining timesheets which delineate the time spent for program versus administration. Such documentation should be provided to the Fiscal Agent each month it is to be allocated. The Tulsa Area Workforce Development Board (TAWDB) is also responsible for maintaining and providing this documentation to the Fiscal Agent. The Fiscal Agent is responsible for ensuring the amount allocated does not exceed the amount provided for in the contract.

The regulations also specify the level within the WIOA program subject to the administrative cost definition. Administrative costs are accumulated and reported only by state and local boards, direct recipients (i.e., the state or a Title ID grantee), the local grant recipient or sub-recipient (i.e. the LWDA), the fiscal agent for a local area, and the One-Stop operator [20 CFR 667.220(a)].

If the local area makes an award to a vendor for an administrative function such as developing a procurement system, then the vendor costs are classified as administrative. With the exception of the aforementioned type of administrative contract, all awards to vendors and sub recipients are considered program costs and would be reported in the program cost category, even if associated administrative costs are included in the total costs.

Should an organization also receive WIOA funds as a service provider at the One-Stop, it must classify these costs as both administrative and program. If an organization is designated as a One-Stop operator or is part of a consortium developed to operate the One-Stop center, then it is the nature of the organization that determines whether the costs must be classified as administrative or program, not the nature of the award [20 CFR662.400(c)].

**USE OF DOL EMPLOYMENT & TRAINING ADMINISTRATION FUNDS TO PAY FOR MEALS**

Pursuant to OWDI #14-2013, the use of the U.S. Department of Labor, Employment & Training Administration funds to pay for meals, food, coffee, or other refreshments (hereafter referred to as “meals”) consumed by employees is prohibited except as described below.

1. When an employee is in travel status, the cost of meals is limited to such costs that are allowable by the grantee’s official travel policies, or, in the absence of an official travel policy on the issue, the Federal Travel Regulations (FTR) apply. The FTRs provide for a per diem system and an actual expense system to underwrite the cost of meals consumed by employees in travel status. The FTRs permits such payments only when an employee is in travel status overnight. An exception to the overnight requirement is provided when travel during the course of a day exceeds 12 hours and is authorized in advance.

2. The Federal cost principles provide that, “Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the [institution’s] non-federally
sponsored activities” [2 CFR 220 Appendix A, (J)(53); 2 CFR 225 Appendix B, (43); and 2 CFR 230 Appendix B, (51), these are formerly OMB Circulars A-21, A-87, & A-122 respectively.]

3. The Cost Principles allow for the costs of meals incidental to the cost of meetings and conferences where the primary purpose is the dissemination of technical information [2 CFR 220 Appendix A, (J)(32); 2 CFR 225 Appendix B, (27); and 2 CFR 230 Appendix B, (29), these are formerly OMB Circulars A-21, A-87, & A-122 Respectively.] These costs are allowable when the grantee incurs such costs in the process of conducting meetings or conferences with external customers and other professional colleagues outside of the entity’s organization. Therefore, if employees are participating in an allowable activity then the incidental costs for the meals and refreshments they consume may be allowable. However, charging costs for meals while engaging in day-to-day business or staff training with employees of that organization, including the supervision of youth participants, does not fall within this criterion of conducting meetings and conferences. Staff engaging in day-to-day business or staff training must pay for their own meals; Also, the costs of a “working lunch” with external customers and other colleagues is only considered “reasonable and necessary” when there is adequate documentation on the necessity of having the meeting during a meal time instead of during normal business hours. Documentation should specify what ETA-related subjects were discussed, and include a list of participants and dated itemized meal costs receipts.

Providing meals for youth in all day workshops must be addressed in the LSWIB approved supportive services policy and be adequately documented to support the necessity and reasonableness of the meal. WIA regulations require LWIBs to establish limits on the provision of supportive services, the maximum amount of funds to be spent, and maximum length of time supportive services may be available to participants. Food allowances for youth participants attending all day workshops will be paid and documented in the same manner as other allowable supportive services:

- Actual attendance in training must be verified;
- A signed Time & Attendance sheet will serve as a self-attestation of participant attendance;
- The Service Provider will document the actual cost of meals each day;
- The meal allowance per day - per client shall not exceed the amount established by the Tulsa Area Workforce Investment Board Policy;
- Remember the reimbursement of tips is unallowable;
- Guidance from Commerce was received encouraging the use of a Vendor List for service/products used for all participants, therefore eliminating the cumbersome three quotes per service/product for each participant. A section was added to Tulsa Area Workforce Investment Board Policy that allows the Service Provider to create and maintain such a list.

**WIOA AND TCC PROCUREMENT POLICY MINIMUM STANDARDS**

**Code of Conduct**—Tulsa Community College, as sub-recipient of Oklahoma Office of Workforce Development (OOWD) Workforce Innovation and Opportunity Act (WIOA) funds, follows 2 C.F.R. 200.318 (c)(1)
1. **Board and Council Conflicts of Interest**—LWDB, LWDC and Youth Council members have a conflict of interest when considering the provision of services by such member or his organization, or any other matter, which would provide any direct financial benefit to that member, his immediate family members, his partner, or his organization.

2. Each LWDB, LWDC and Youth Council member must declare a possible conflict when:
   (1) The member or immediate family member is a volunteer board member of a nonprofit bidding organization;
   (2) The member is voting on an indirect affirmation of a contract relationship, such as a vote on the Local Plan; or
   (3) The member is voting on a rival proposal, though there is no direct competition.

Abstention from voting—No member of any LWDB, LWDC or Youth Council shall cast a vote on the provision of services by that member (or any organization, which that member directly represents) or vote on any matter, which would provide a direct financial benefit to that member. No member of any LWDB, LWDC or Youth Council shall cast a vote on the provision of services by any person or organization that is in direct competition with a proposal or bid, which would provide a direct financial benefit to the member.

Abstention from participation—No such person shall participate in decisions about contracts with the organization that he or she represents or from which they or immediate family members receive direct financial benefit. Participation includes discussion, lobbying, rating, scoring, recommending, explaining, or assisting in the design or approval of the procurement process. Participation also includes negotiation of any contract on behalf of the organization that he or she represents. LWDB, LWDC and Youth Council Membership—Neither membership on the LWDB, LWDC or Youth Council nor the receipt of funds to provide training and related services—by itself—violates this conflict of interest provision.

3. **Sanctions**—If any of the above-outlined Codes of Conduct are breached, the party who has knowledge of the breach in the Code of Conduct must come forward immediately to the TCC Director of Purchasing and the Board Chair, unless the TCC Director of Purchasing and/or the Board Chair violated a Code. The TCC Purchasing Director and Board Chair will determine the appropriate sanction, which may result in disallowance of the item in question. The party in violation of the Code of Conduct will be asked to recuse her/himself from any further involvement in the procurement action. In the event the violation is committed or suspect to have been committed by either the TCC Director of Purchasing or the Board Chair, the party who identified the breach will come forward immediately to the TCC CFO. All breaches in any of the Codes of Conduct shall be made known immediately to the Chief Local Elected Official.

**Competition:**

1. **Free and Open Competition**
   Tulsa Community College will consistently promote free and open competition. Some situations considered restrictive of free and open competition include, but are not limited to:
   - Placing unreasonable requirements on firms or organizations in order for them to qualify to do business
   - Requiring unnecessary experience and excessive bonding
c. Noncompetitive pricing practices between firms or organizations or between affiliated companies or organizations

d. Noncompetitive awards to consultants that are on retainer contracts,

e. Organizational conflicts of interest

f. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance of other relevant requirements of the procurement

g. Overly-restrictive specifications, and

h. Any arbitrary action in the procurement process

2. Solicitations

For each solicitation for bid, Tulsa Community College will:

a. Solicit offers by disseminating a Request for Proposal (RFP) to an adequate number of qualified sources to ensure competition (generally, sources included on the bidders source lists), or advertising in one or more newspapers designed to reach service providers.

b. Ensure the RFP includes a Statement of Work or specifications, including a description of the required outcomes, the timeframe for which they will be measured and documentation necessary to verify the outcomes. If the proposal is to become a part of the contract this must also be specified in the RFP. When procuring Adult and Dislocated Worker Service Providers/Subrecipients the local area must be buying services that are consistent with the local integrated service delivery design. In order to ensure the potential bidders have a clear understanding of the services for which they are bidding the following items may be helpful; the description of the local integrated service delivery design, a customer flow chart, an organizational chart for all service delivery locations which includes the functional unit position for which the proposal is requested, an integration operational policies and procedures manual, and a list of products that should be available through the One-Stop System.

c. Ensure the RFP includes the deadline date and time the proposals must be submitted, and that all proposals have the stamped date and time the original proposal was received.

d. Ensure the RFP requires a line item budget.

e. Ensure the RFP includes the boilerplate terms and assurances that will be included in any resulting contract.

f. Ensure that the RFP includes certifications, assurances, and representations:
   1. A certificate regarding debarment, when required by regulations
   2. A certification regarding lobbying
   3. A certification that to the best of its knowledge and belief, the cost data submitted by the bidder is accurate, complete, and current at the time of agreement on price
   4. Identify contract renewal and extension limitations

g. Ensure that the RFP describes the solicitation process, including provisions for protest or appeal of the final award.

h. Ensure that when transitioning from one service provider to another, services to current active clients are not interrupted from participating in the program. The new service provider must factor in the additional cost concerning these participants when submitting their proposal based on current client data.

i. Ensure that the RFP identifies all significant evaluation or rating factors and the relative importance of each factor.
j. Ensure that the evaluation factors include minimum thresholds that, if not met, require disqualification.

k. Negotiate with any or all bidders determined through the rating process to be responsive and advantageous to the program, and notify unsuccessful bidders in a reasonable amount of time.

l. Award a contract to the bidder(s) who is (are) successful.

3. Bidders lists
All pre-qualified lists of persons, firms, or their organizations which are used in acquiring goods and services will be current and include sufficient numbers of qualified sources to ensure maximum open and free competition.

Dispute Resolution:
All bidders will be notified, in writing, of the results of the technical evaluation. Failed bidders must be advised, in writing, that they have the right to protest the decision. The procedures to receive, investigate, and resolve grievances, and to conduct hearings to adjudicate disputes are set forth in the Federal Act and Regulations that govern the particular program.

Oversight:

1. Contract administration
Tulsa Community College will maintain a written contract administration system, which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Each sub-recipient of WIOA funds must follow ODOC’s contracting policy.

2. Monitoring
Tulsa Community College will conduct and document oversight of procurements to ensure compliance with state policies and Federal regulations.

METHODS OF PROCUREMENT

Non-Competitive Procurement Purchases
Tulsa Community College shall minimize the use of non-competitive procurements to the extent practicable and any such procurement shall be justified. Purchases may be made with no price or rate quotations when the purchase is made at off-the-shelf or catalogue prices, and the purchase in the aggregate is less than Two Thousand Five Hundred dollars ($2,500). If a purchase is made that does not exceed $2,500.00 in the aggregate no contract is necessary.

Small Purchases
Small purchase procedures may be used for the purchase of goods or services that exceed Two Thousand Five Hundred dollars ($2,500) but does not exceed Twenty Five Thousand dollars ($25,000.00) in the aggregate. A purchase in excess of the small purchase limitations of $25,000.00 shall not be split in order to circumvent the small purchase limit. Price or rate quotations shall be obtained from three (3) or more sources (unless a lesser number is justified in the procurement file) to ensure reasonable competition.
Note: When small purchases are made, an agreement must be entered into between the provider of services or goods and the recipient outlining the delivery and payment provisions of such services or goods.

Competitive Bids

1. Conditions
Sub-recipients shall use a competitive, Invitation for Bids (IFB) sealed bid method of procurement for the purchase of goods or services in excess of $25,000 if these conditions are present:
   a. A complete, adequate, and realistic specification or purchase description is available.
   b. There are two or more responsible suppliers willing and able to compete effectively for the award.
   c. The procurement lends itself to a firm fixed-price contract, and selection can appropriately be made based on price.

2. Requirements
If the Competitive Bid Method is used, the recipient shall:
   a. Allow sufficient time, prior to the date set for opening bids, for potential suppliers to respond.
   b. Solicit bids by issuing an “Invitation for Bids” (IFB) to known suppliers, and by publicly advertising the Invitation in one or more newspapers designed to reach suppliers.
   c. The “Invitation for Bids” clearly define the items or services needed for the bidder to properly respond to the Invitation.
   d. Open all bids publicly at the time and place stated in the Invitation for Bids.
   e. Award a firm fixed-price contract (lump sum or unit price) by written notice to the responsible bidder whose conforming bid is lowest in price, or reject any or all bids when there are sound documented business reasons for doing so.

Competitive Negotiation

The competitive negotiation Request for Proposal (RFP) will be used for the purchase of goods or services in excess of $25,000 when these conditions are present:

1. Conditions
   a. The nature of the item or service needed precludes developing a specification or a purchase description so precise that all potential suppliers have an identical understanding of the requirements. In order to clarify to potential bidders, an RFP issued for the procurement of Service Providers/Subrecipients should include:
      - the description of the local integrated service delivery design,
      - a local customer flow chart,
      - a local organization chart for each service delivery location, which includes the functional unit position for which a proposal is requested,
      - an integration operational policies and procedures manual,
      - a list of products available through the One-Stop System.
   b. In addition to price, other factors will be significant in the award decision.

2. Technical evaluation methodology

Evaluation Methodology includes:
A. Evaluation planning
The methodology must include a schedule or plan for the technical evaluation process. For example, a schedule should include dates and the length of the process with deadlines.

B. Evaluation approaches and procedures
The methodology must include the evaluation factors and their relative weights to be used, as well as the scoring system to be used. The factors to be used should be tailored for each procurement, but the price or cost to the awarding agency must always be a factor. Using a factor for evaluation of a Service Provider/Subrecipient proposal for having met the Federal WIOA Performance Measures is not an acceptable criteria because; (1) the Federal Measures have not been determined at the time an award is usually made (July 1); (2) the Federal Measures have been negotiated to a level that all providers should be able to meet thus adding very little value to the area; (3) the State’s incentive policy includes measures not associated with the Federal Measure WIOA Performance Measures. Therefore, it would be more appropriate to include the experience of meeting the incentive measures rather than the Federal WIOA Measures. However, other factors which may be appropriate are:
   a. Adequate financial resources or the ability to obtain them
   b. A satisfactory record of integrity, business ethics, and fiscal accountability
   c. The necessary organization, experience, accounting and operational controls
   d. The technical skills to perform the work

C. Assignment of reviewers
Staff or committees must be selected to conduct the technical evaluations. They should be supplied with the critical dates and deadlines, the RFP, the proposals, the evaluation factors, and scoring form. The reviewers should also be reminded of the conflict of interest policies of the recipient prior to the review.

D. Conducting evaluations
All timely proposals will be reviewed against the evaluation factors. Proposals that are rated unacceptable from further consideration will be excluded.

E. Approval and negotiation
The TCC WIOA Compliance Manager will make the selection or approval of the recommended proposals in conjunction with the Tulsa Area Workforce Investment Development Board Chair and/or Executive Director.

F. Awarding contracts
Contracts successfully negotiated will be awarded and notification to unsuccessful bidders will be in a reasonable amount of time.

G. Documenting evaluation results
Tulsa Community College will keep a record that can be used to respond to protests, grievances, or other actions attacking procurement decisions.

Sole Source Procurement
“Sole source procurement” occurs when one of these circumstances apply:
1. The item or service is available from only a single source.
2. An emergency situation that will not permit the time required for a competitive solicitation exists.
3. After solicitation from a number of sources, competition is determined inadequate.
Procurement by sole source may be used only when the award of contract is infeasible under small purchase procedures (any procurement under $2,500.00 does not require a competitive process), or competitive proposals and one of the above circumstances apply.

The purchase of workers compensation insurance coverage from the State of Oklahoma, Comp Source is not subject to a competitive process because the rates of the State Insurance Fund are established by a commission.

The Board staff does not have to be an employee of the Fiscal Agent or the LWDB; however, when this occurs arrangements must be made for an employer of record.

**Pass Through**
The procurement policies do not apply to pass through of monies from any unit of State or local government to other such units, such as a local educational agency or public housing authority. To qualify as a pass through, the receiving entity must either further pass through the monies to another such entity or procure services in accordance with the procurement policies.

**TCC WIOA Cash Management Standard**
TCC operates on a reimbursement basis. TCC has implemented a cash management standard to ensure timely transfer of grant funds:

- Expenditure report and Cash advance request is created by the WIOA Accountant once per month;
- The Director of Grant Compliance & Accounting reviews and approves expenditure reports and Cash advance requests.
- Expenditure reports and Cash advance requests are submitted to Oklahoma Office of Workforce Development (OOWD) by the WIOA Accountant.
- OOWD review and approve the Expenditure report and cash advance request
- When the Cash Advances are received by TCC, the Controller’s office accepts, and the Director of Grant Compliance & Accounting or WIOA Accountant records the reimbursements

**TCC WIOA Monitoring Policy**
Tulsa Community College complies and consults 20 CFR Part 652 Section 667.410* and 29 CFR Parts 95 and 97 to carry out its oversight and monitoring duties as fiscal agent for the Tulsa Area Workforce Investment Board. (*TCC will comply with the WIOA final regulations once completed.)

**I. AUTHORITY**
Pursuant to 20 CFR Part 652 Section 667.410; 29 CFR Parts 95 and 97; OETI # 04_2010; and OWDI #1-2012 Tulsa Community College is responsible for overseeing and monitoring their WIOA and other federal grants-funded activities and those of their subrecipients in order to: (1) Determine that expenditures have been made against the cost categories and within the cost limitations specified in the Act and the regulations in this part; (2) Determine whether or not there is compliance with other provisions of the Act and the WIOA regulations and other applicable laws, regulations, and contracts; and (3) Provide technical assistance as necessary and appropriate.
II. ADMINISTRATIVE RESPONSIBILITIES

Tulsa Community College will:

a. Ensure monitoring of service providers on an annual basis and at least sixty (60) days prior to expiration of the service provider or subrecipients's contract with its subrecipient. Once complete, a written copy of reports and resolutions will be distributed to the TAWDB Chair, the Service Provider point of contact, and to OOWD. TCC will comply with the Oklahoma Open Records Act, which provides that, with limited exceptions, all records of public bodies shall be open to any persons for inspection, copying, and/or mechanical reproduction during regular business hours. This review will be comprehensive in nature and performed at least once annually and more frequently if necessary. The WIOA compliance Manager and Accountant will be responsible for monitoring all fiscal aspects of WIOA Board and Service provider activities.

b. Provide to OOWD all requested documents at least thirty (30) days prior to the Division’s scheduled monitoring date.

c. Have documents previously identified by OOWD as required for on-site review available in an organized, orderly manner to facilitate expedient examination by monitors.

d. Ensure appropriate staff is available at the on-site location on the monitoring date(s) to assist OOWD team monitoring.

III. TCC MONITORING FUNCTIONS

Pursuant to the following minimum standards established by the Governor, Tulsa Community College is also responsible for developing and enforcing specific policies, plans and procedures which address the following:

a. Ensuring accountability for expenditures of funds in accordance with OMB Circulars, Federal regulations and State policies.

b. Preparing and administering contracts and ensuring contract compliance.

c. Responding to monitoring financial findings.

d. Maintaining proper accounting records and adequate documentation in accordance with uniform administrative requirements.

e. Preparing financial reports.

f. Providing technical assistance to subrecipients regarding fiscal issues.

g. Procuring contracts and/or obtaining written agreements.

h. Disbursing funds for: salaries, contracts, wages, and vouchers.

i. Conducting continuous financial oversight and monitoring of the board staff and service providers for compliance with uniform administrative requirements and cost principles provided in applicable OMB Circulars. Fiscal agents may accomplish these responsibilities through a process combining routine review of invoices prior to payment with federal grant funds and periodic onsite review of service provider financial records. As noted in paragraph III.A. above, Fiscal agents must submit copies of all monitoring reports and resolutions to OOWD when they are issued.

j. Ensuring independent audits of all contracted entities receiving over five-hundred thousand dollars ($500,000.00) in DOL grant funds.

k. Ensuring funds are being expended according to the LWDB-developed and CLEO-approved budget.
IV. Scope and Frequency

The scope and frequency of monitoring efforts will include:

A. Monitoring Activities to include:
   a. Monitoring tools adapted from OOWD as appropriate, to include:
      i. Monitoring Review
      ii. Design & Governance
      iii. Program and Grant Management Systems
      iv. Financial Management Systems
   b. On-site reviews of financial policies, plans, and procedures governing all segments of program activities and program operations during each program year.
   c. Pre-award financial review or post-award on-site monitoring of recipients that have little or no workforce program experience and that may have higher risk of potential deficiencies not later than 120 days after the award of a contract. When the recipient is identified, the following process is conducted by TCC to ensure the recipient is capable of effectively administering the grant and can adhere to the requirements of all Federal, State, and local guidelines. The WIOA Compliance Manager will make this determination through either a pre-award review or a post award monitoring session based on the following:
      • Is proper documentation available to verify that the grantee is financially solvent?
      • Does the grantee maintain an adequate financial management system in accordance with 29 CFR 95 and 29 CFR 97.
      • Is there a current cost allocation plan that meets the requirements of the OMB circulars?
   d. Monitoring each subrecipient providing services to participants for fiscal accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. This monitoring review will be conducted at least once annually and not less than 60 days prior to the expiration date of the contract.
   e. Methods used for procurement and financial monitoring, which include:
      i. Inspection of financial documentation that justifies Service Provider invoices
      ii. A desk review of Service Provider financial policy and procedure
      iii. Interviews with the Service Provider point of contact
      iv. On-site monitoring reviews
      v. TCC tools and forms (adapted from OOWD financial monitoring tools)

V. Findings & Resolutions

Within 45 days of the completion of the monitoring review, a detailed written synopsis of findings or observations will be prepared by the TCC WIOA Compliance Manager and distributed as referenced above to the Service Provider for reference and response. The TCC WIOA Compliance Manager and Accountant will be responsible for ensuring corrective actions are taken when problems are found. The written report will include:

• A cover letter providing a summary of the purpose of the monitoring review and a brief description of any findings of non-compliance
• Detailed descriptions of any findings of non-compliance
• Monitoring observations
• Required corrective actions of any findings of non-compliance
A. Each finding of non-compliance will include a description of:

1. The cause of non-compliance.
2. The requirement and associated citation in which a deficiency was found if applicable.
3. The extent of non-compliance with the requirement.
4. A request for response for each finding.

B. Timeframe for Completion of Corrective Actions

1. The recipient will have 30 days from the date of receipt of the written report to respond to and complete corrective actions. Corrective actions are required when monitoring finding(s) identify questioned costs and/or program deficiencies.
2. The recipient may request an additional 30 days to submit the response, but the request must be in writing and received within the original 30 day time period. The dates are reflected in the TCC Monitoring Schedule.
3. Tulsa Community College is authorized to deny or withhold any reimbursement if the invoice is:
   a. Insufficiently prepared and/or lacking the appropriate documentation
   b. If the contractor fails to meet their contractual performance obligations
   c. If the contractor is out of compliance with their contractual Statement of Work
   d. If there is insufficient documentation to verify the cost is allocable, allowable, reasonable, and/or necessary.

   The Service Provider may submit any portion of the monitoring report by providing additional documentation or arguments supported by legislation, regulation, and/or guidance to be considered by the TCC WIOA Compliance Manager.

   If the Service Provider is in agreement with the monitoring report, a corrective action plan should proceed as described.

   Corrective Action Plans will contain:
   a. A statement of the problem to be corrected and who will be primarily responsible for assuring that all corrections are made.
   b. A description of the corrective action(s) that will be implemented.
   c. A time frame required to implement each corrective action. (Time frames will be based on the complexity of the problem to be resolved, while also considering the time frame outlined above and in the TCC Monitoring Schedule. Corrective Action Plans may include a description of technical assistance provided by OOWD or TCC.)

Corrective Action Plans must be approved by the TCC WIOA Compliance Manager within 30 days of receipt.