2014
Applications
Forms
Grant Management

Carl D. Perkins
Career and Technical Education
Improvement Act of 2006
Nebraska Career Education

Monitoring
Each LEA will be assigned an NDE career education staff member as a monitor. The monitor will be identified through the NCE website at [www.education.ne.gov/nce](http://www.education.ne.gov/nce) and when possible will remain the same from year to year to ensure consistency.

Monitoring takes many forms (e-mail, phone, personal contact, etc.). Desk audits are completed annually by approving the local application, approving claims and final closeout reports. An on-site monitoring visit requiring the completion of the Monitoring Manual will be periodically completed, at least twice during the remaining five-year period of the Act.

Monitoring Manuals have been updated and can be found on the NCE website at [www.education.ne.gov/nce/grants.html](http://www.education.ne.gov/nce/grants.html) Specific instructions about the monitoring process will be provided by the assigned monitor prior to the on-site monitoring meeting. It is helpful if the LEA completes the Monitoring Manual prior to the actual on-site visit.

Some of the issues most commonly found during monitoring:
- Providing ID tags to identify equipment purchased with Perkins Funds in inventory system
- Minimal involvement or failure to use advisory committee
- Keeping positive time records for staff time certifying to Perkins Funds

Audit Requirements
Federal regulations require that 1) sub-recipients of federal funds distributed by the Department have audits, and 2) the Department will review the audits as per OMB Circular A-133, and if required, take corrective action.

If a sub-recipient expends a total of $500,000 or more during the sub recipient’s fiscal year from ALL federal funding sources, the sub recipient shall have either a single audit or a program specific audit made for such fiscal year in accordance with the Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996, and a copy of the complete audit report must be submitted to the NDE Office no later than nine months after the audited period ends.

Sub-recipients expending amounts less than the $500,000 threshold will still be subject to a review of financial statements and a compliance audit. These reviews may be fulfilled through an audit conducted by an auditing firm and/or through the monitoring activities conducted by NDE.

Records Management
Recipients of federal funds are responsible for maintaining a full and complete record of expenditures of federal, state and local funds connected with a project. Copies of primary source documents such as purchase orders, paid invoices, paid vouchers, and related correspondence are to be on file WITH THE ELIGIBLE RECIPIENT and available upon request for state and federal audits. Please follow your school district record retention schedule.

All records including student enrollment records must be kept five complete fiscal years plus the current fiscal year.