



Department of Juvenile Justice and Delinquency Prevention

Community Grants Programs

Support Our Students Program

ADMINISTRATIVE REQUIREMENTS FOR PROGRAM OPERATIONS

Introduction

This document contains the core administrative requirements needed to administer the Support Our Students (SOS) grant awarded by the North Carolina Department of Juvenile Justice and Delinquency Prevention (Department or DJJDP). Grantees must comply with all requirements set forth herein as well as to the terms and conditions of the executed contract with the Department, SOS Overarching Policy, and North Carolina General Statutes and North Carolina Administrative Code.

The failure by a Grantee to comply with any provision within all requirements shall constitute, in the sole discretion of the Department, sufficient cause to revoke the contract pursuant to G.S. 143B-152.3(7). The Department can suspend payment of SOS funds to any Grantee pending compliance by the Grantee with these requirements. All provisions within these requirements shall be interpreted in the sole discretion of the Department.

A primary role of the Community Grants Program Coordinator is to provide technical assistance to Grantees to help program maintain compliance with state laws and policies. Grantees should contact the Community Grants Program Coordinator with any questions regarding policies and procedures.

This document supersedes all prior revisions and is effective July 1, 2008. The requirements are subject to change at the discretion of the Department and/or changes in state or federal laws/policies.

Requirements

1) Finance and Accounting Requirements

Each Grantee is responsible for adhering to reporting requirements as outlined in North Carolina General Statute 143C-6-21-23 and North Carolina Administrative Code- Chapter 09.

2) Allowable Uses of State Funds

In accordance with 09 NCAC 03M.0201, expenditures of State funds by any Grantee shall be in accordance with the Cost Principles outlined in the Office of Management and Budget (OMB) Circular A-87 and A-122. If the grant funding includes federal sources, the Grantee shall ensure adherence to the cost principles established by the Federal Office of Management and Budget.

Determination of allowable costs is subject to the Department's discretion as a function of the budget approval process. The SOS grant is a direct charge grant only. Administrative Overhead and/or Indirect Costs charged to the SOS grant must be for actual costs related to the SOS grant and cannot be used for general administrative expenses of the organization. The Department shall review the administrative/indirect costs for reasonableness during the budget review process and shall reserve the right to approve, not approve, or require adjustments to the rates proposed.

SOS Requirements for Program Operations

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3) SOS Budget Caps

- a) Salaries
 - i. Total salaries, fringe benefits and contracted personnel **cannot exceed 75% of the total approved budget.**
- b) Physical Plant/Real Property
 - i. Cost and associated financing, **equal to or greater than 4%** of the total approved budget or related to existing facilities or the construction of replacement facilities require prior Department approval.
 - ii. Grantees shall not incur said costs in a piece meal fashion in order to avoid the 4% limit.
 - iii. Failure to acquire prior approval may result in the disallowance of said cost from SOS disbursement.
 - iv. Any request for approval for rehabilitation or renovation exceeding the 4% cap must have a clear and concise justification related to program needs.
- c) Travel Subsistence
 - i. Providers' maximum allowable cost for travel subsistence cannot exceed the state per diem rates State per diem rates can be found at the NC Office of State Budget and Management website: <http://www.osbm.state.nc.us>
- d) Equipment
 - i. See Section (4) (b) below.

4) Property/Equipment Controls

Property/equipment purchased with SOS funds are the property of the Department.

- a) Property/equipment is defined as anything that has a useful life of more than one year and valued at \$350.00 or more.
- b) Grantees' total cost for the purchase of equipment **shall not exceed thirteen percent (13%)** of the total approved budget.
- c) For equipment costing \$350 or greater, equipment controls and procedures must include the following:
 - i. Description and location of the equipment, program assigned identification number, manufacturer, serial number, acquisition date and cost.
 - ii. **SOS Equipment List** must be submitted on July 31st for the fiscal year end June 30th.
 - iii. Equipment shall be assigned a control number in the accounting records and shall be tagged individually with a permanent identification number.

- d) Procedures shall be implemented which ensure that adequate insurance coverage is maintained on all equipment. A review of coverage amounts shall be conducted at the discretion of the Department.
- e) Grantees shall use a competitive bidding process in order to purchase or lease equipment valued **\$1,000 or more**. Grantees must receive at least three written competitive bids **prior to purchase** and maintain in program files.
 - i. Grantees shall explore cost differentials between leasing and purchasing of said equipment and shall choose the least expensive alternative.

f) Fixed Asset Disposition

Title to equipment costs of \$350 or more acquired by the Grantee with SOS funds shall vest in the Grantee, subject to the following conditions:

- i. The Grantee shall use the equipment only in the project or program for which it was acquired as long as needed.
- ii. When equipment is no longer needed for the original project or program or if operations are discontinued, the Grantee shall not dispose of such equipment. The Grantee shall notify the Department and be required to submit an itemized equipment list to the Department within 30 days. The Department shall then determine procedures for the disposition of said equipment.
- iii. Failure to comply may result in withholding of funds equal to the value of the equipment or legal action as determined by the Department.
- iv. When acquiring replacement equipment, the Grantee may use equipment purchased through any SOS project or program as trade-in against replacement equipment or may sell said equipment and use the proceeds to offset the costs of replacement equipment. All transactions shall be subject to prior written approval of the Department.

5) Transportation

- a) Grantees shall use a competitive bidding process in order to purchase or lease vehicles valued **\$1,000 or more**. Grantees must receive at least three written competitive bids prior to purchase and maintain in program files.
- b) Youth Transportation
 - i. A daily log detailing the use of vehicles for SOS youth transport shall be maintained by the Grantee and include the following information:
 - 1. Date
 - 2. Origination/Destination
 - 3. Beginning and end mileage
 - 4. Driver name and initials
 - ii. The daily log must be approved at minimum on a monthly basis by the Program or Executive Director.

- iii. Daily transportation log shall be maintained for any SOS youth transport, regardless of source of funds for vehicle purchase/use.
- iv. The vehicle need not be purchased with DJJDP funds; any transport of SOS youth is required to be logged.

6) Payroll/Personnel

- a) Grantees shall maintain a documented process of hiring employees and placing volunteers
- b) Grantees shall maintain written personnel policies and written job descriptions
- c) Payroll records shall be maintained for each SOS employee to substantiate the staffing cost reported to the SOS program. Records must include:
 - i. Timesheets or attendance records
 - ii. employee's classification, hours worked, rate of pay and the functional area to which the employee was assigned and actually worked
 - iii. Completed application for employment and resume
 - iv. Information pertaining to the hiring date and rate of pay, including a new hire letter
 - v. Signed, written job descriptions
 - vi. Criminal background check/screening
 - vii. Copy of driver's license
 - viii. Copies of at least two (2) professional references
 - ix. Performance appraisals
 - x. Acknowledgement of receipt of personnel policies/employee handbook
 - xi. Certificates of completion to authenticate compliance with SOS training requirements
- d) Individual files for all volunteers must be maintained. At minimum, records should include:
 - i. Time sheets/attendance logs
 - ii. Completed application
 - iii. Criminal background check/screening
 - iv. Copy of driver's license
 - v. Copies of at least two (2) professional references

- vi. Signed, written description of volunteer work
- e) If an employee performs duties in more than one cost center, the Grantee shall maintain specific records in order to allocate salary and wage cost to the appropriate cost center.

7) Subcontract/Subgrant Agreements

- a) All Grantees who utilize outside contractors to provide services must obtain a written contract from the subcontractor, which states qualifications, service to be provided, hourly rate and duration of the agreement.
- b) Expenditure of funds for subcontracted/subgranted with a cost greater than \$1,000 must be submitted for prior approval to the Department.
- c) A written approval shall be prepared by the Department. The expenditure of funds for subcontract/subgrant services shall not be considered approved until which time the Grantee receives written notification of approval from the Department.
- d) Grantee may be required to revert expended funds for services should Grantee fail to obtain prior Department approval for the expenditure for funds for subcontracted/subgranted services.
- e) Grantees shall be responsible for insuring that all subcontractors/subgrantees operate in compliance with all terms and conditions of the executed contract and Federal Certifications, SOS Requirements for Program Operations, N.C. General Statute 143C-6-23 and the North Carolina Administrative Code-Chapter 09.

8) SOS Reporting Requirements

A. Financial Reports

1) Budget Sheet

- a) Each Grantee shall include appropriate budget information in its application for an SOS grant or contract renewal.
- b) The budget should reflect the projected annual operating cost for a one year period, and include preparation worksheets.
- c) Budgets are not deemed to be appropriately filed unless they are properly prepared and contain authorized signatures of preparer, Program Director and a member of Board of Directors.
- d) All budget sheets must be accompanied with a **Budget Narrative** that shows calculation of and justification for of all expenditure allocations.

i. Budget narratives submitted without calculation and justification of allocations may be returned to the Grantee for recompletion.

2) Budget Revisions

- a) Grantees shall be permitted to revise the SOS approved budget up to \$499.99 per line item without prior approval from the Department.

- b) Grantees must continue to adhere to budgetary cap requirements
 - c) Final Cost Reports due July 31st must be accompanied by a description to support all line item adjustments made to the original approved contract budget that were \$499.99 or less per line item.
 - d) Revisions \$500 or more to any line item requires prior Department approval through the budget revision process. Dates for submitting budget revision requests are outlined in Contract Required Reporting attachments.
 - e) Adjustments \$500 or more must be supported with clear description and basis for calculations. Adjustments \$500 or more to travel, salary and fringe benefit expenditures will be especially scrutinized. The Department has established a quarterly schedule for budget revisions. Grantees shall not make revisions to approved budgets until which time the Department has provided formal written approval.
 - f) Budget revisions requiring Department approval shall be submitted in accordance with schedule as determined by the Department.
 - g) Budget revision forms are due only when adjustments to the budget are \$500.00 or more per line item. Forms are not required if adjustments per line item are \$499.99 or lessor if there are no revisions needed.
 - h) The Department reserves the right to not review or approve late submissions. Extensions to deadlines must receive prior written approval from the Department.
 - i) The Department shall make reasonable attempts to review budget revision requests for approval within 10-15 business days of receipt of the request.
 - j) Changes to the budget made without obtaining prior Department approval may result in the Grantee's reversion of funds.
- 3) Cost Report:
- a) The cost report shall be submitted to the Department twice annually:
 - i. A cost report must be received on or before January 15th for the period of July 1st to December 31st.
 - ii. A final cost report must be received along with a detailed general ledger **on or before July 31st** for the period July 1 to June 30th.
 - b) Costs shall be reported in compliance with generally accepted accounting principles.
 - c) Cost reports prepared shall be certified for their compliance by the preparer of the report, the Grantee's Program Director and a member of the Board of Directors.

- d) In the event the Department determines a cost report does not meet the requirement of the SOS program during a detailed review, the Grantee **shall have 30 days** of the said notification to submit a revised cost report or additional data.
 - i. The revised report shall be certified for compliance as indicated in (c) above.
- e) If the revised report is not received within 30 days of notification the Grantee's payment for services may be suspended.
- f) In the event that the Grantee discovers that a report submitted is incomplete, inaccurate or incorrect, the Grantee shall immediately notify the Department that such error(s) exist. This Grantee shall submit a revised report or additional data within five business days.
- g) Cost reports must be received with original signatures on or before the required due dates. Faxed and emailed copies sent on the due date will not be accepted nor constitute compliance with the reporting requirement.

B. Field Trips

1) Out of State Field Trips

- a) Prior Department approval is required for out of state field trips involving SOS youth or on behalf of the SOS program. Whenever SOS youth are involved, this approval is required regardless of the source of funds used to expense the trip.
- b) A formal, written request must be submitted from the Grantee to the Department at least four (4) weeks prior to the trip. The request must include the following information:
 - i. a description of the trip's purpose and objectives
 - ii. timeframe and destination
 - iii. a description of how the trip aligns with SOS goals and Grantee's program plan
 - iv. mode of travel and accommodation information
 - v. number of youth participating and selection process of youth participants
 - vi. budget and budget narrative
 - vii. insurance coverage for participants
 - viii. documentation of parental approval
- c) It is also recommended that for all field trips, in or out of state, SOS programs have disclaimers in place for parents to sign so that any liability for such trips rests with the organization and not with the Department.

2) In State Field Trips

- a) Field trips conducted in-state do not require Department approval, but are subject to routine budget and monitoring reviews. As with out of state trips, the Department will assess overall budget, alignment with goals of the program, availability of the opportunity to youth, and overall appearance of trips as a function of routine program operation reviews.

- 3) As required in N.C.G.S. §143C-6-23, proper documentation in the form of invoices and/or receipts for all expenditures must be maintained for all trips, regardless if in or out of state.
- 4) Grantees shall exercise conservatism with expenditures and utilization of state per diem rates for hotels and meals.
- 5) Grantees must maintain documentation of the trip's program activities and enrichment opportunities in order to demonstrate justification that the trip aligned with the overall SOS program plan and goals.

C. Other Reporting Requirements

- 1) Grantees shall adhere to all reporting requirements as outlined in:
 - a) Attachment D of Contract: Contract Required Reporting and Mandatory Meetings/Trainings
 - b) SOS Overarching Policy: IP/SS1 Located at www.juvjus.state.nc.us
 - c) North Carolina General Statute 143C-6-23
 - d) North Carolina Administrative Code-Chapter 09
 - e) Other as determined by the Department or Office of the State Auditor
- 2) All reports must be submitted in original format and with original signatures where indicated. Faxed and emailed copies of reports that require signatures will not be accepted nor constitute compliance with the reporting requirement.

9) Payment Assurances

The Department shall pay each Grantee that furnishes the services in accordance with the approved contract and any amendments there to.

- a) In no case shall the payment for services exceed the amount of the most current contract from the SOS program.
 - i. Any payment in excess of executed contract amount shall be refunded to the Department.
- b) The state may withhold payments to Providers under the following circumstances:
 - i. If the state has an expectation that the Provider will not expend the total prospective amount for reasonable and allowable services, the state may, at its discretion, withhold a portion of each payment so as to avoid a large amount due back to the state.
 - ii. Failure to comply with reporting requirements
 - iii. Violation of any terms of the contract.

10) Disbursements

- a) All state disbursements are subject to cost principles
- b) Funds shall be disbursed in payments over a 12-month period based on the total approved contract amount.
- c) A statement of projected unexpended funds shall be filed with the Department by the 15th of April. This statement shall be prepared jointly by the program director and the Chairman of the Board of Directors.
- d) Projected unexpended funds for the remaining three months of the fiscal year not requested by the county may be reallocated to the SOS fund for use by other participating counties.
- e) Refund checks are requested with the final cost report.

11) Programmatic Administrative Requirements

- a) Each Provider must establish a written program plan designed to meet the needs of students in attendance.
- b) Each site must maintain program data to evaluate the overall success of its program and to periodically provide information to the SOS program as requested.
- c) All SOS programs must provide at least four days per week of after school programming of at least three hours per day or five days of programming of at least two and a half hours per day.
- d) A file must be established for each enrollee containing the following information:
 - i. referral documentation (source and reason)
 - ii. enrollment form
 - iii. emergency information
 - iv. emergency contacts
 - v. authorized individuals for student pick-up/drop off
 - vi. medical release forms
 - vii. educational information
 - viii. participant progress/regular updates
 - ix. documentation of family communication and participation
 - x. acknowledgement of program guidelines, code of conduct, and student rights.
- e) Grantees shall have a written outline of the philosophy; objectives and goals it is striving to achieve and are available for distribution to interested public.
 - i. The outline should include such topics as: experimental learning, academics, and community service.
- f) The Grantee shall ensure that one individual is responsible for administrative direction of the program at all times.
- g) There shall be written policies to protect the rights of students including student grievance procedures.

- h) Grantee is required to maintain calendar of activities with supporting daily or weekly activity plans to authenticate services delivered.
 - i. Activity plans must include at minimum a title of activity, description of the activity, purpose/objective, reference source, and instructions for activity completion.
- i) Health and Safety
 - i. Grantees must maintain written policies/procedures regarding the safety and security of youth during all activities.
 - ii. Grantees must maintain current annual fire/health/safety inspections on file for each program site.
 - iii. Grantees must maintain current emergency preparedness plans
 - iv. Emergency procedures must be posted and visible. Grantee is required to maintain documentation of practice drill activities.
 - v. At least one staff member on site at all times must be certified in CPR/First Aid
 - vi. Grantee must maintain daily log authorizing parent/guardian pickup and or drop off for program participants.
- j) Enrollment Standards
 - i. Grantees are required to serve a minimum number of youth in accordance with approved grant funding amount.

Grant Amount	Minimum Number of Youth Required to Be Served
\$40,000 - \$50,999	30
\$51,000 - \$60,999	40
\$61,000 - \$75,999	50
\$76,000 - \$90,999	65
\$91,000 - \$100,999	80
\$101,000 - \$150,999	120
\$151,000 - \$200,999	150
\$201,000 - \$300,999	225

- ii. Failure to meet enrollment standards may result in reduction or suspension of funds or other Department action pursuant to executed contract terms and conditions (Average daily attendance standards are in the process of development).
- iii. Daily attendance records must be maintained for each month of program operation, including summer programming.

- a. Records must be maintained at each program site and in accordance with confidentiality laws.
- b. Records must authenticate monthly enrollment data reported to the Department.

12) Collaboration/Marketing

- a) Grantees shall maintain documentation of collaboration with agencies and businesses and to sustain growth and promote sustainability.
 - i. All partnerships for services should be documented with deliverables outlined (Memoranda of Understanding/Agreements)
- b) SOS marketing materials must contain SOS logo with reference of DJJDP as funding source/partial funding source.

13) Communication

- a) Grantees must maintain an operational computer, equipped with email and software sufficient to exchange information and complete recordkeeping requirements
- b) Grantees **must** have e-mail access.
 - i. Email correspondence shall serve as the primary mode of communication between the Department and Grantees.

All changes to program sites, personnel, and contact information, including phone number, address, fax number, and email address, must be submitted to the Department within five (5) business days

- i. Changes to Personnel: Grantees must submit a revised Personnel Itemization Form (C-5) to reflect changes to staff as reported on Personnel Itemization (C-5) submitted with contract agreement documents
- ii. Changes to Contact Information: Grantees must submit any changes to contact information, including phone number, fax number, and email address on agency letterhead and signed by a key member of the organization's management.
- iii. Changes to Program Services or Sites: Changes to the approved Program Plan B require **prior written approval** from the Department
 - a) Written request for approval shall be made on Grantee's letterhead and must indicate the proposed change, reason, timeline, and impact proposed change.
 - b) Submission of revised Program Plan B and related contract agreement documents, as applicable.
- d) Failure to receive information or adhere to reporting requirements due to malfunctioning computer equipment is the sole responsibility of the Grantee.

14) Professional Development

A. Training Requirements

- i. Permanent full-time direct program staff that work all year (approximately 8 months)- 8 hours
 - ii. Permanent direct program staff that work ½ year (approximately 4 months)- 4 hours
 - iii. Temporary staff- no requirements at this time
 - iv. Volunteers- no requirements at this time
 - v. Administrative staff-no requirements at this time
 - vi. Training hours must be acquired during the fiscal year, July 1 to June 30
- B. Training must be youth development focused and/or have direct impact on service provision. Recommended subject areas include CPR/first aid; blood borne pathogen containment; de-escalation of conflict; crisis intervention; minority sensitivity; and behavior management. Additional recommended training areas shall be provided by the Department upon request.
- C. Certificates of completion of required training hours must be maintained in each personnel or volunteer file.

15) Mandatory Functions

The Department will send a notice of mandatory functions to each Grantee throughout the contract period. Grantee attendance is a function of reporting requirements. Mandatory functions include but are not limited to:

- a. New provider orientation
- b. SOS Regional Meetings or Joint Community Grants Programs Regional Meetings
- c. DJJDP Community Grants Annual Training
- d. Any trainings/workshops as deemed necessary by DJJDP in order to ensure Grantee compliance with contract terms and conditions and applicable laws.