

ADULT EDUCATION FINANCIAL BINGO



Directions: Find someone who fits the description in one of the squares and write that person's name in the square. When you complete one entire row **or** one entire column **or** one diagonal, yell "Bingo!"

Has a state budget for adult education of less than \$1 million	Has a state budget for adult education of more than \$1 million	Retains the full amount of \$65,000 of the state's AEFLA award for administrative costs	Has an employee in the adult education office whose job is to monitor the office's budget and expenditures	Uses the finance office in its agency to handle all adult education financial issues, including reporting
Provides compliance training for subrecipients soon after making grant awards	Monitors its subrecipients through a <u>combination</u> of desk monitoring and on-site visits	Monitors its subrecipients <u>only</u> through on-site visits	Monitors its subrecipients <u>only</u> through desk monitoring	Has found unallowable expenses when monitoring a subrecipient's finances
Has set a corrective action plan for one of its subrecipients because of financial issues or non-compliance	Has spent <u>less</u> than its state administrative cap	FREE SQUARE	Has state matching funds that exceed the minimum matching requirements of AEFLA.	Spends state funds on adult education administrative activities
Has submitted a final Financial Status Report to OVAE before December 31	Has <u>never</u> submitted its final Financial Status Report with errors	Spends state funds on adult education leadership activities	Has <u>never</u> had a financial audit finding for its adult education program	Has received 100% of subrecipient final financial reports for FY 2011-2012.
Has obligated 100% of its 2011-2012 federal funds	Has had to terminate funding to a subrecipient because of non-compliance	Is a new state director who has <u>never</u> had an OVAE monitoring visit	Has been through at least one monitoring visit from OVAE over the years	Ensures that Federal and State funds are accounted for in separate streams

MAINTENANCE OF EFFORT

Directions: Your state has reduced its allocation for adult education by 12%. Where can you find the funds or in-kind contributions needed to meet Maintenance of Effort? With your table team, list as many ways as possible. Then be prepared to share your ideas with the full group.

1. _____

2. _____

3. _____

4. _____

5. _____

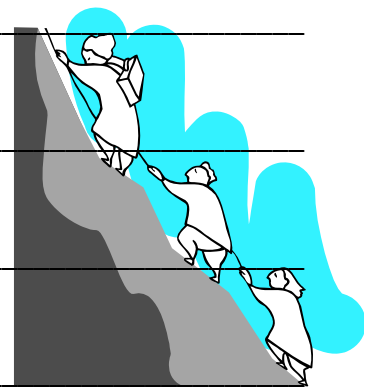
6. _____

7. _____

8. _____

9. _____

10. _____



COST GAME: ALLOWABLE OR UNALLOWABLE?



Directions: With your table team, review the following list of selected cost items and decide for each item if it is allowable or unallowable under federal grants and contracts, as specified in EDGAR Part 76 and OMB Circular A-87. The team with the most correct answers wins!

COST ITEM	FOR EACH COST ITEM ON THE LEFT, CIRCLE EITHER <i>ALLOWABLE</i> OR <i>UNALLOWABLE</i>	
Advertising/Public Relations	Allowable	Unallowable
Alcoholic Beverages	Allowable	Unallowable
Audit Costs	Allowable	Unallowable
Bad Debt	Allowable	Unallowable
Communication Costs	Allowable	Unallowable
Depreciation and Use	Allowable	Unallowable
Donations and Contributions	Allowable	Unallowable
Drug Testing for Students	Allowable	Unallowable
Employee-Employer Relations	Allowable	Unallowable
Entertainment	Allowable	Unallowable
Fines and Penalties	Allowable	Unallowable
Lobbying	Allowable	Unallowable
Maintenance Repair of Existing Structures	Allowable	Unallowable
Meals for Entertainment	Allowable	Unallowable
Meals for Meetings/Conferences	Allowable	Unallowable
Meetings/Conferences	Allowable	Unallowable
Pension Plans	Allowable	Unallowable
Remodeling/Renovation/Building Additions	Allowable	Unallowable
Rent of Building/Equipment	Allowable	Unallowable
Selling and Marketing	Allowable	Unallowable
Student Recruitment	Allowable	Unallowable
Taxes	Allowable	Unallowable
Training and Education	Allowable	Unallowable
Travel Costs	Allowable	Unallowable

SELF-REFLECTION: INTERNAL CONTROLS IN YOUR STATE

Instructions: With your state team, identify the staff responsible for each of the fiscal management activities in the table. Also indicate the frequency with which the information is reviewed by state the director or staff. In the last column, suggest ways in which this process might be improved (e.g., different staff, more frequent checks and reviews), where necessary.

ACTIVITY	STAFF RESPONSIBLE	HOW OFTEN DO YOU CHECK ON THIS?	SUGGESTIONS FOR IMPROVEMENT
Time and effort system is certified, has time and activity records, with oversight and approval of supervisors			
Accounting for all program income and its proper use			
Monitoring expenditures to ensure they are allowable, accurate, reasonable, and allocable			
Ensuring that total funds for a cost category are not exceeded			
Checking that your program has not been overcharged or double-billed for a product or service			
Ensuring that minimum funds for a cost category are met (e.g., 82.5% for instruction)			
Comparing actual expenditures to budget			
Ensuring that all matching funds are properly documented, entered in the General Ledger, and periodically calculated			
Ensuring cost transfers are correct, allowable, allocable, and reasonable			
Ensuring operating, accounting, and compliance controls are documented, in place, and meet requirements			
Reviewing financial reports and ensuring that automatic error checks are corrected before submission to OVAE			

