



Fall Forum 2021
Stimulus Funds and UGG, and You and Me, So Happy (Back) Together



Federal Grants Management Test

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1

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Welcome!




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2

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EDGAR Resources

- EDGAR Online:
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Guidance documents: www.bruman.com/resources



Testing

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3

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Question 1

What does EDGAR stand for?

- A. Education Department Grant Award Rules.
- B. Education Department Grantees Administrator's Rights.
- C. Education Department General Administrative Regulations.
- D. Every Darn Grant Administrator Rocks!

A B C D Q

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4

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Question 2

A federal grants administrator cannot be personally liable if they are doing what their boss tells them to do?

- A. True
- B. False



A B C Q

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Allowability

A B C Q

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Question 3

Identification of the period of performance in a federal award commits the awarding agency to fund the award _____?

- A. Beyond the currently approved budget period.
- B. Only to the currently approved budget period.
- C. Up to the currently approved budget period and any subsequent budget period.
- D. To any budget period planned by the grantee.

A B C D

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7

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Question 4

When determining whether a cost is necessary a grantee should consider:

- A. Whether they want to charge the cost to the grant.
- B. Whether or not they can prove the expenditure addresses or fulfills a requirement of the federal program in question.
- C. Whether or not they already have the item they plan to purchase.
- D. B and C

A B C D

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8

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Question 5

Which of the following is **not** something to consider when determining whether a cost is reasonable?

- A. Whether the purchase deviates significantly from established practices.
- B. Whether the cost is generally recognized as ordinary and necessary for the performance of the award.
- C. Whether the price is the market price.
- D. Whether the cost can be shared with another program.

A B C D

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9

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Question 6

A district shares the use of a printer amongst its Title I, Title II, and IDEA programs. The district should document the use of the printer by:

- A. Assigning a print code to each program.
- B. The district does not need to document the use of the printer by each program.
- C. Develop a system that reflects each program's use of the printer.
- D. A or C

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10

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Question 7

Expenditures on food using ED grants are

- A. Allowable because ED guidance prohibiting expenditures on food did not go through the formal rulemaking process.
- B. Unallowable because expenditures on food are prohibited by ED guidance.
- C. Generally unallowable because expenditures on food are usually not necessary for the performance of the award.
- D. Unallowable because expenditures on food are always unreasonable.

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11

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Question 8

A District uses a credit card with cash back rewards. What does the District have to do with the rewards?

- A. All rewards over \$500 must go back to the grant.
- B. The cash back must be used for any District-level administrative costs.
- C. All cash back must be credited back to the appropriate grant.
- D. The use of such credit cards is prohibited.

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12

Question 9

You go to Best Buy to purchase a \$350 tablet and learn that they are offering a \$100 rebate on all tablets! You purchase the tablet and get the rebate. How much may you charge the federal grant for the tablet?

- A. \$250
- B. \$350
- C. \$450
- D. You may not purchase the tablet from Best Buy as they are not an approved vendor.



13

Question 10

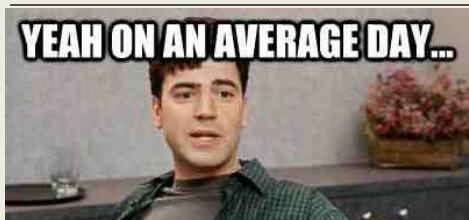
A non-federal entity operates a computer skills program with a local college using federal funds. The non-federal entity wants to reimburse parents participating in this program for parking. This expenditure is allowable if:

- A. The non-federal entity included the expense in its internal budget for the program.
- B. The non-federal entity received prior approval for the expense.
- C. You cannot reimburse parents directly.
- D. All of the above.



14

Time and Effort



15

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Question 11

The UGG requires that time and effort records must:

- A. Reasonably reflect the total activity for which an employee is compensated.
- B. Be completed, signed, and submitted monthly.
- C. Be supported by a system of internal controls.
- D. A & C only
- E. None of the above. Only employees who spend 100% of their time on federal grants must keep time and effort records.

A B C D E

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16

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Question 12

An administrator paid with federal funds spent 40% of their time working on IDEA administration and 60% on non-federal activities. The administrator must:

- A. Maintain time and effort documentation reflecting that they worked on one cost objective.
- B. Maintain time and effort documentation reflecting that they worked on at least two cost objectives.
- C. Does not need to maintain time and effort documentation.
- D. Only needs to maintain time and effort documentation if their work is being used to match a federal contribution.

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17

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Question 13

Which individuals paid with federal funds need to keep time and effort records?

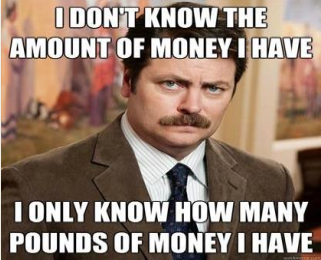
- A. A part time employee spending 50% of her time working on federal grants.
- B. A contractor spending 50% of her time working on federal grants.
- C. A full-time employee spending 50% of her time on federal grants.
- D. A and C only.
- E. None of the above. Only employees who spend 100% of their time on federal grants must keep time and effort records.

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18

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Financial Management

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19

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Question 14

A district that maintains an accurate budget complies with the financial management requirements of EDGAR.

- A. Yes
- B. Yes, because budget control is the key to grants management requirement.
- C. No, because grantees must also compare budgeted amounts to actual expenditures.
- D. No, because the budget doesn't matter.

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20

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Question 15

A school district contracts with a company to offer virtual instruction in its schools. The contract obligates to the federal award:

- A. On the date the services begin.
- B. On the first day of the grant.
- C. The date of the finalized contract.
- D. On the date services are completed.



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Question 16

Drawdown refers to _____ and disbursement refers to _____.

- Requesting and receiving funds from the federal government; giving funds to employees, vendors, and other payees to liquidate obligations.
- Requesting funds from the awarding agency; receiving funds from the awarding agency.
- Receiving funds from the awarding agency; approving costs associated with a budgeted amount.
- Liquidating obligations incurred by recipients to support a federal program; submitting all financial, performance, and other reports as required by the terms and conditions of the federal award.

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Question 17

The grant began on July 1st, but your district did not get their grant approved until August 1st. All charges prior to August 1st are therefore pre-award costs. Pre-award costs are only allowable to the extent they would have been allowable and:

- There is a public emergency that will not permit delay.
- With written approval from the federal awarding agency.
- Nothing else is required.
- The cost does not exceed \$5,000.

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Question 18

After an audit of a large school district, the auditor found that the district failed to keep records that identified the source of federal award money and current financial obligations and expenditures. Which of the following best captures the auditor's findings?

- Internal control weaknesses
- Inadequate accounting records
- Incomplete disclosure of financial results
- A and B

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Question 19

A district submitted its final performance report to the state 45 days after the end of the period of performance. The state now has _____ days to submit the final performance report to ED:

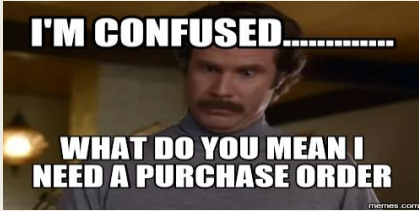
- A. 45
- B. 60
- C. 75
- D. 120
- E. Request an extension from ED

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Procurement



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Question 20

Your state law requires competitive proposals for all purchases over \$50,000. For your Federal grant, you must:

- A. Only submit competitive proposals for all purchases over \$250,000 because that is what EDGAR requires.
- B. Submit competitive proposals for all purchases.
- C. Submit competitive proposals for purchases over \$50,000.
- D. Submit competitive proposals for purchases over \$10,000, the micro-purchase threshold.

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27

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Question 21

The former spouse of a district employee runs a hardware company that the district plans to use for its next large purchase of maintenance supplies. The district's policy on conflicts addresses former spouses. May the district continue with the purchase?

- A. Yes, because former spouses automatically do not create a conflict.
- B. Yes, but only if the policy allows for it and the district should screen the employee from the procurement if necessary.
- C. Yes, but only if the interest is not detrimental to the district.
- D. No, because there is an apparent conflict that could potentially affect the award.

A B C D O

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Question 22

Grantees and subgrantees may sole source procurement from a vendor as long as that vendor was included in an approved application.

- A. True
- B. False



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Question 23

A district wants to use "Numbers R Us" for all its Title I math needs (valued over \$15,000) and has no interest in bidding it, this is allowable if:

- A. Numbers R Us has the best reviews.
- B. There are no other vendors in the District.
- C. The district believes they are best vendor for the job.
- D. The State allows it.
- E. All of the above are allowable.

A B C D E O

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Question 24

You entered into a contract with Accel History, LLC a year ago. Last month, after checking SAM.gov, you discovered they had been debarred for fraud. What must you do with your contract?


- Terminate the contract immediately.
- Continue with the contract; their services are great.
- Terminate it and enter into a new agreement as long as the vendor has a plan to get off the debarred list.
- Write a nasty Yelp review...
- A or B

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Inventory Management



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Question 25

To meet equipment management requirements, a nonfederal entity must:

- Take physical inventory every two years.
- Investigate all incidents of loss, damage, or theft.
- Maintain property records that include a description of the property, a serial or other identification number, the source of funding, acquisition date and cost.
- All the above
- None of the above. Equipment management is left to the discretion of the nonfederal entity through its policies and procedures.

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Question 26

A local agency purchased several iPads using federal funds for a digital only design school. The school has closed, and the iPads are no longer needed in any program. The local agency should:

- A. Use the iPads in another federal education program.
- B. Sell the iPads and if valued over \$5,000 pay the federal share.
- C. Give the iPads to the staff as a going away gift.
- D. A and B
- E. None of the above. You should never buy iPads with federal funds.

A B C D E

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34

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Question 27

An LEA no longer needs a piece of equipment purchased for a Perkins program. Which of the following may the equipment be used for?

- A. Other programs supported by ED funds.
- B. A school Head Start program (HHS), but only if the ED programs no longer need it.
- C. Both A and B
- D. Neither. The equipment needs to be disposed of.


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Record Retention



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Question 28

When the original records are electronic and cannot be altered, there is no need to create and retain paper copies.

- A. True
- B. False

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Question 29

The UGG mandates that records be kept for 3 years subject to certain exceptions. However, we should ignore the UGG and maintain records for ____ years.

- A. 1
- B. 3
- C. 5
- D. 7

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Question 30

Which of the following policies and procedures is not required to be in writing under EDGAR?

- A. Employee benefits
- B. Procurement
- C. Allowable costs
- D. A & B, only
- E. B & C, only

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40

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41
