

O - Progressive Sanctions ISJPO

Article I Section A

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: I. Grant Description

A. The Progressive Sanctions Intensive Supervision Juvenile Probation Officer (ISJPO) grant provides funding for ISJPO(s) to provide intensive juvenile probation services and/or juvenile justice programs for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model. The Legislature provided funds for 40 intensive supervision juvenile probation officers beginning in fiscal year 1996, 43 additional officers in fiscal year 1998 and two additional officers in fiscal year 1999.

COMMENTARY

Discussion and Interpretation:

Article I of this grant provides an overall description of the grant and its purpose and functions. This article is provided for informational and definitional purposes only and will not be monitored independently but in the context of the overall monitoring of other grant provisions, specifically including but not limited to the programmatic requirements.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article I Section A

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011
CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
 N/A

Reviewer Preparation Checklist Required:
 False

Reviewer Preparation Checklist:
 N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False

O - Progressive Sanctions ISJPO

Article II Section A-C

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: II. Grant Specific Definitions

A. Intensive Supervision Juvenile Probation Officer (ISJPO). A juvenile probation officer that provides intensive probation supervision and who works with juveniles assigned to intensive supervision probation (ISP) caseloads.

B. Intensive Supervision Probation (ISP). A program which provides increased supervision services and monitoring as an alternative for juveniles who require a higher level of supervision than juveniles receiving standard probation services. These programs require frequent reporting to a probation officer who carries a caseload of limited size.

C. Progressive Sanctions Level 4. Sanction Level 4 describes supervision and programs that are associated with a disposition of intensive supervision probation.

COMMENTARY

Discussion and Interpretation:

This article contains definitions of terms that are used throughout this grant. These definitions will not be monitored independently but will be monitored within the context of the grant requirements wherein the definition appears.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article II Section A-C

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011
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PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
 N/A

Reviewer Preparation Checklist Required:
 False

Reviewer Preparation Checklist:
 N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False

O - Progressive Sanctions ISJPO**Article III Section A-C**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** III. Performance Measures

A. Goal. The goal of the Progressive Sanctions ISJPO grant is to reduce delinquency, increase offender accountability and rehabilitate juvenile offenders through a comprehensive, coordinated community-based juvenile probation system.

B. Program Objective. The objective of the Progressive Sanctions ISJPO grant is to increase ISJPO staffing levels and decrease intensive supervision caseloads.

C. Program Performance. Grantee performance under the grant shall be determined using the following measures:

1. Average daily population of juveniles on intensive supervision (ISP); and
2. Ratio of ISJPO officers to juveniles on ISP during the grant period.

COMMENTARY**Discussion and Interpretation:**

The overall goal of this grant is to reduce delinquency, increase offender accountability and rehabilitate juvenile offenders through a comprehensive, coordinated, community-based juvenile probation system. This goal is the standard goal of all Commission grants and is not monitored independently. The program objective for this grant describes the purposes and main functions of this grant and shall be monitored based upon the individual program performance measures discussed below. Performance measures will not be monitored during on-site monitoring visits. Performance measures on all grants will be calculated by the Commission after the end of each fiscal year in the grant period.

Program Performance

Program performance will be assessed using the performance measure outlined in Article III Section C. The Commission will calculate this measure based on staff assignment and monthly extract data provided by the Grantee.

The performance measure will be calculated as described below:

1. Performance measure one (1) calculates the average daily population of juveniles served on Intensive Supervision (ISP). Unique juveniles not cases will be used to calculate this measure.
2. Performance measure two (2) calculates the ratio of ISPJPO officer to juveniles on ISP during each year of the grant period. The total number of certified caseload carrying ISPJPOs reported in the Annual Resource Report will be divided by the average daily population of juveniles on intensive supervision (ISP).

Reviewer Guidelines:

To determine Grantee's compliance with this grant provision, the Reviewer will:

1. Review and analyze staff assignment and monthly extract data submitted by the Grantee;
2. Calculate the following for each fiscal year of the grant period:
 - a. The average daily population of juveniles on Intensive Supervision (ISP);
 - b. The ratio of ISJPO officers to juvenile on ISP.

Verification Documents:

1. Monthly extract data
2. Annual Resource Report

METHODOLOGY**Compliance Methodology:**

Performance measures are calculated by the Commission using data provided by the Grantee and are reported at the end of each fiscal year in the grant period. Appropriate statistical analysis tools are utilized by the Commission in the calculation methodology for each grant.

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL**Recommended Best Practices:**

N/A

Sample Form(s): N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article III Section A-C

Cross Reference(s): N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011

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PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist: N/A

Reviewer Preparation Checklist Required: False

Reviewer Preparation Checklist: N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False

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Article IV Section A-B

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TEXT OF STANDARD

Subchapter: IV. Programmatic Components

A. Progressive Sanctions ISJPO Funds (Originating in the 1998-1999 Biennium).

1. Employment of Officers. The Grantee shall employ the applicable number of full-time ISJPO(s) as detailed in the State Financial Assistance Contract, Paragraph 4.1.1.6.

2. Salary of Officers. The salary paid to an ISJPO hired with grant funds under this subsection shall not be less than the entry level salary for an ISJPO in the Grantee's juvenile probation department. If the entry level salary for a new ISJPO in the Grantee's juvenile probation department is less than \$27,240.00 annually, the difference between the entry level starting salary and the \$27,240.00 figure may be expended for employee fringe benefits.

3. Duties of Officers. The primary job function (i.e., greater than 70% of job duties) of ISJPO(s) funded with this grant shall be the provision of services and/or supervision of juveniles on Level 4 of the Progressive Sanctions Model.

B. Progressive Sanctions ISJPO Funds (Originating in the 1996-1997 Biennium).

1. Employment of Officers. The Grantee shall employ the applicable number of full-time ISJPO(s) as detailed in the State Financial Assistance Contract, Paragraph 4.1.1.6.

2. Salary of Officers. The salary paid to an ISJPO hired with grant funds under this subsection shall not be less than the entry level salary for an ISJPO in the Grantee's juvenile probation department. If the entry level salary for a new ISJPO in the Grantee's juvenile probation department is less than \$26,502.00 annually, the difference between the entry level starting salary and the \$26,502.00 figure may be expended for employee fringe benefits.

3. Duties of Officers. The primary job function (i.e., greater than 70% of job duties) of ISJPO(s) funded with this grant shall be the provision of services and/or supervision of juveniles on Level 4 of the Progressive Sanctions Model.

2. Request the time sheets for the intensive supervision juvenile probation officers in sample for the randomly selected month;

3. Request a caseload summary report for each intensive supervision juvenile probation officer in the sample. The caseload summary report should reflect each juvenile on the officers caseload and the type or level of supervision;

4. On the day of the monitoring visit, verify that the juvenile probation officers in the sample spend at least 70% of their duties supervising and/or providing services to juveniles on intensive supervision probation.

The Reviewer may:

1. Review personnel files for job descriptions of the intensive supervision juvenile probation officers in the sample.

Verification Documents:

- 1. Annual Budget Application
- 2. Officer timesheet
- 3. Officer caseload summary report
- 4. Personnel file:
 - a. Job description

METHODOLOGY

Compliance Methodology:

This grant requirement shall be monitored using non-sampling techniques which may include the review and analysis of relevant written documentation, interviewing of selected personnel and personal visual observations of program operations made by the Reviewer. A program shall be in compliance with the grant if all required elements of the grant provision are met and are verifiable by the Reviewer.

Monitoring Methodology: Yes/No

Sample: N/A

Point Value: 10

Total Points Possible: 20

Scoring Methodology: 0 - 10

Level: Level 2 - Provision of Services

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

COMMENTARY

Discussion and Interpretation:

The original funding received under this grant was first provided for the 1996-1997 biennium. The original funding was to hire 40 juvenile probation officers at the starting salary level of \$26,502.00. The second portion of funding was provided beginning in the 1998-1999 biennium and was provided to hire an additional 43 juvenile probation officers at the salary level of \$27,240.00.

The primary requirement of this grant is that full-time officers paid for through this grant shall provide juvenile probation services and/or juvenile justice programs to juveniles who are assigned to Levels 4 of the Progressive Sanctions Model. This grant requires that a minimum of 70% of the officer's full-time position be the supervision of juveniles on Level 4 of the Model.

This grant requires that the salary paid to a juvenile probation officer under this grant shall not be less than the entry level salary for a ISJPO in the Grantee's juvenile probation department. This grant also allows for the payment of fringe benefits in certain circumstances.

Reviewer Guidelines:

To determine Grantee's compliance with this grant provision, the Reviewer will:

1. Prior to the monitoring visit, select a systematic sample of intensive supervision juvenile probation officers from the Salary and Fringe Benefits Spreadsheet included in the Annual Budget Application;

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Citation(s):

Grant O - Progressive Sanctions ISJPO Article IV Section A-B

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES**Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** True**Pre-Monitoring Preparation Checklist:**

1. Please provide the employee timesheets for the following juvenile probation officers for the randomly selected month of _____; and

Reviewer Preparation Checklist Required: True**Reviewer Preparation Checklist:**

1. Prior to the monitoring visit, select a systematic sample of officers from the Salary and Fringe Benefits Spreadsheet or the Budget Application Worksheet in the Grant Manager web-base. Place a copy of the spreadsheet in the Reviewer Workbook.

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:**Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False**O - Progressive Sanctions ISJPO**

O - Progressive Sanctions ISJPO**Article V Section A-D**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** V. Programmatic Reporting

A. Annual Reports. None.

B. Quarterly Reports. None.

C. Monthly Reports. Grantee shall submit monthly extract data electronically to the Commission no later than the 10th calendar day of each month following the reporting period as required in Title 37, Texas Administrative Code, Sections 341.49 and 341.54 or successor provisions which become effective during the term of this Contract.

D. Other Periodic Reports. See General Grant Requirements.

COMMENTARY**Discussion and Interpretation:**

Annual Reports

There are no annual reports for this grant.

Quarterly Reports

There are no quarterly reports for this grant.

Monthly Reports

The Grantee shall submit monthly extract data to the Commission pursuant to Title 37, Texas Administrative Code, Sections 341.49 and 341.54 in compliance with the Electronic Data Interchange (EDI) standards. Grantee shall submit monthly extract data electronically to the Commission no later than the 10th calendar day of each month following the reporting period.

Compliance with this grant will be monitored by the Research and Statistics Division of the Commission. Monthly extract data shall be submitted on or before the 10th calendar day of each month following the reporting period. After the extract data due date, the Commission will generate the Monthly Folder Extract Availability Report to determine delinquency in reporting. If the Grantee submits the extract data after the 10th calendar day of the month the Grantee shall be considered non-compliant and shall receive a delinquency notice. Failure to submit the monthly extract data within the required timeframe after issuance of the delinquency notice shall result in the issuance of a Non-Compliance Citation Report (NCCR) by the Commission.

Other Periodic Reports

This grant has no periodic reporting requirements in addition to those required in the General Grant Requirements. Periodic reports due under General Grant Requirements will be discussed in that section.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY**Compliance Methodology:**

N/A

Monitoring Methodology: N/A**Sample:** N/A**Point Value:** 0**Total Points Possible:** 0**Scoring Methodology:** N/A**Level:** Level 0 - Not Monitorable**REFERENCE MATERIAL****Recommended Best Practices:**

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article V Section A-D

Cross Reference(s):

N/A

Board Opinion:**RFI Opinion:****EFFECTIVE DATES****Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** False**Pre-Monitoring Preparation Checklist:**

N/A

Reviewer Preparation Checklist Required:

False

Reviewer Preparation Checklist:

N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:**Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False**O - Progressive Sanctions ISJPO**

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Article VI Section A-D

Effective date 9/1/2010 - 8/31/2011

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TEXT OF STANDARD

Subchapter: VI. Programmatic Monitoring

A. On-Site Monitoring Visits. See General Grant Requirements.

B. Unannounced On-Site Monitoring Visits. See General Grant Requirements.

C. Desk Audits. See General Grant Requirements.

D. Other. None.

COMMENTARY

Discussion and Interpretation:

Section VI of this grant addresses the types of monitoring that may be utilized by the Commission to determine compliance with the provisions of the grant and references the General Grant Requirements that provide a full description of the variety of monitoring methodologies. There are no specialized programmatic monitoring techniques (i.e., Other) applicable to this grant. This grant provision is for informational purposes only and will not be monitored.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VI Section A-D

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

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PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
 N/A

Reviewer Preparation Checklist Required:
 False

Reviewer Preparation Checklist:
 N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False

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Article VII Section A-C

Effective date 9/1/2010 - 8/31/2011

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TEXT OF STANDARD

Subchapter: VII. Applicable Law, Policy and Procedure

APPLICABLE LAW, POLICY AND PROCEDURE. The Grantee shall comply with the following applicable state laws, federal laws, standards, policies and procedures as they currently exist or as amended or renumbered and enacted and effective during the term of this Contract:

- A. Applicable Standards.
 - 1. Texas Administrative Code (TAC) Title 37 Public Safety and Corrections, Chapters 341 – 358.
- B. General Statutes.
 - 1. Federal Law. See General Grant Requirements.
 - 2. State Law.
 - a. Texas Family Code, Title III, Juvenile Justice Code.
 - i. Chapter 59 – Progressive Sanctions Model.
 - ii. Chapter 60 – Uniform Interstate Compact for Juveniles.
 - b. Texas General Appropriations Act.
 - c. Texas Government Code, Title 7, Uniform Grant and Contract Management.
 - i. Chapter 783 - Uniform Grant and Contract Management Act.
- C. Policy and Procedure.
 - 1. Texas Juvenile Probation Compliance Resource Manual (CRM), Volumes 1 - 2.

COMMENTARY

Discussion and Interpretation:

This grant is governed by a variety of applicable state and federal laws, regulations and policies. This grant provision details the specific laws and policies that are applicable to the grant. This provision will not be monitored independently herein but compliance with all monitored laws and regulations will be monitored in the General Grants Requirements and/or within the context of the specific grant provision wherein the requirement most logically fits.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A
Sample: N/A
Point Value: 0
Total Points Possible: 0
Scoring Methodology: N/A
Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VII Section A-C

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

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PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:

N/A

Reviewer Preparation Checklist Required:

False

Reviewer Preparation Checklist:

N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False
Professional Staff: False
Program/Facility Administrator: False
Juvenile Board Chair: False
Ancillary Staff: False
Juvenile: False

O - Progressive Sanctions ISJPO**Article VIII Section A-B**

Effective date 9/1/2010 - 8/31/2011

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TEXT OF STANDARD**Subchapter:** VIII. Financial Components**A. Allowable Expenditure of Funds.**

1. Grant funds shall be expended solely for the purpose of paying salaries and fringe benefits of ISJPO(s) hired under this grant in accordance with the approved Annual Budget Application submitted by the Grantee per fiscal year during the grant period.

a. The salary paid to an ISJPO hired with grant funds originating in the 1998-1999 biennium shall not be less than the entry level salary for ISJPO in the Grantee's juvenile probation department. If the entry level salary for a new ISJPO in the Grantee's juvenile probation department is less than \$27,240.00 annually, the difference between the entry level starting salary and the \$27,240.00 figure may be expended for employee fringe benefits.

b. The salary paid to an ISJPO hired with grant funds originating in the 1996-1997 biennium shall not be less than the entry level salary for an ISJPO in the Grantee's juvenile probation department. If the entry level salary for a new ISJPO in the Grantee's juvenile probation department is less than \$26,502.00 annually, the difference between the entry level starting salary and the \$26,502.00 figure may be expended for employee fringe benefits.

B. Unallowable Expenditure of Funds.

1. All expenditures are unallowable with the exception of those identified in Section VIII (A).

2. Grant funds shall not be used to supplement the salary of the Chief Administrative Officer.

properly recorded in the Grantee's general ledger from which the expenditure detail report is generated. The system generated expenditure detail report can normally be obtained from the Grantee's Fiscal Officer.

To determine compliance with all salaries and fringe benefits paid out of this grant, the Grantee shall provide a system generated report showing all salaries and fringe benefits paid out of this grant. The report shall display salaries and fringe benefits by date, employee, amount and grant.

Employee Timesheets

All employees paid in whole or in part with state funds under any Commission grant shall be required to maintain a timesheet. If a juvenile probation officer is paid with multiple sources of funding, one of which is state funding under this grant, the time sheet must detail the amount of time devoted to activities under the state grant unless 100% of the officer's time is spent on the provision of juvenile probation services or juvenile justice programs.

Reviewer Guidelines:

To determine compliance with this grant provision, the Reviewer will:

1. Prior to the monitoring visit, request a system generated expenditure detail report for this grant for the grant period;
2. Select a systematic sample of transactions from the expenditure detail report for review. The Reviewer will request that the Grantee provide payment vouchers with applicable supporting documentation attached for each selected transaction in the sample;
3. Analyze the expenditure documentation for allowability. The Reviewer will verify that each expenditure is in compliance with the requirements in Article VIII Sections A and B of this grant;
4. Analyze the expenditure to assure the payment is a reasonable and necessary expenditure under this grant;
5. Verify whether the payment is correctly coded to the grant being reviewed;
6. Identify whether the date the expenditure occurred or was encumbered is during the grant period; and
7. Verify that the payment cleared the bank by reviewing substantiating documentation (e.g., cancelled checks, bank statements, etc.) and that the amount matched the approved document total.

COMMENTARY**Discussion and Interpretation:**

This grant provision addresses the allowable and unallowable expenditure of funds received under this grant. Expenditures shall be made in accordance with Generally Accepted Accounting Principles (GAAP), the Commission's Expenditure Guidelines and shall be expended and classified as outlined. The Expenditure Guidelines document may be found on the Commission's website at www.tjpc.state.tx.us. If any expenditure fails to meet these requirements, the Grantee will be in noncompliance with these grant provisions. Allowable expenditures under this grant are limited to salaries and fringe benefits of ISJPOs employed under this grant.

Financial Documentation

The Grantee shall maintain complete and accurate accounting records for each expenditure paid with funding from this grant. The accounting records shall include all supporting documentation substantiating an expenditure. All financial documentation shall be maintained according to GAAP. The types of documentation that support an expenditure include, but are not limited to the following:

1. Employee timesheets;
2. Payroll documentation;
3. Cancelled checks; and
4. Bank statements.

Expenditure Detail Report

To determine compliance with this grant provision, the Commission shall request a detailed system generated expenditure report. This report shall list all of the transactions of the Grantee for the applicable grants and may be listed alphabetically, chronologically or by fund/account. Each transaction (i.e., expenditure) shall be

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Article VIII Section A-B

Effective date 9/1/2010 - 8/31/2011

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The Reviewer may:

1. Interview appropriate personnel regarding the reviewed documentation.

Verification Documents:

1. System generated general ledger (Excel Spreadsheets are not appropriate)
2. Chart of accounts
3. System generated expenditure detail report (Excel Spreadsheets are not appropriate)
4. Supporting expenditure documentation:
 - a. Timesheets and payroll documentation
 - b. Other acceptable documentation
5. External documentation:
 - a. Bank statements, cancelled checks, EFT transaction
 - b. Other acceptable documentation

METHODOLOGY

Compliance Methodology:

The grants TJPC audits are predetermined. Expenditure reports for this grant are utilized to determine if expenditures are allowable. The following are the steps for determining the number of records that will be reviewed:

1. The department's juvenile population size determines the total number of transactions reviewed;
2. The number of transactions audited for this grant is determined by this grant's proportionate percentage of the department's total state funding; and
3. A random sampling technique is used to select the transactions that will be reviewed. TJPC uses a randomizer number table to draw a simple random sample by making a complete list of all the transactions, assigning each a number and then electronically drawing a set of random numbers which identifies the transaction to be sampled.

The Reviewer may discretionarily select expenditures outside the random sample.

Monitoring Methodology: Sample %

Sample: N/A

Point Value: 10

Total Points Possible: 30

Scoring Methodology: 0 or 10

Level: Level 3 - Critical

REFERENCE MATERIAL

Recommended Best Practices:

The Grantee should maintain complete financial policies and procedures in accordance with GAAP for all state, local and federal funds. The Grantee's policies and procedures should follow those of the designated lead county if in a multi-county jurisdiction and the guidelines should address but not be limited to the areas listed below.

Accounting System

1. The accounting system users are identifiable and limited in order to safeguard against loss; and
2. Separation of duties related to the receipt, expenditure, adjustment, and transfer of funds.

Accounts Receivable

Procedures to ensure accurate accounting for revenues/funds when received should include, but are not limited to:

1. Reviewing the grant guidelines prior to receipt of funds;
2. Monitoring the budget and predetermined expenditure plan; and
3. Ensuring account coding is correctly applied to revenues/funds throughout the grant period.

Accounts Payable

Procedures to ensure accurate accounting for expenditures when requested or paid should include, but are not limited to:

1. Expenditure authorization is received prior to any purchase order request and payment;
2. Transactions are documented and/or executed by personnel with different job duties;
3. Transactions are reconciled by someone who did not perform them; and
4. A verification practice is in place to prevent double payment.

Sample Form(s):

1. Annual Budget Application
2. Expenditure Guidelines in General Grant Requirements - All TJPC Grants
3. System generated expenditure detail report

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VIII Sections A-B

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

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PRE-MONITORING PREPARATION**Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** True**Pre-Monitoring Preparation Checklist:**

1. Please provide a system generated expenditure detail report for this grant for the salaries of all officers during the grant period reviewed.

Reviewer Preparation Checklist Required: True**Reviewer Preparation Checklist:**

1. Prior to the monitoring visit, select a systematic sample of officers from the Salary and Fringe Benefits Spreadsheet included in the Annual Budget Application. Place a copy of the spreadsheet in the Reviewer Workbook.

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:**Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False**O - Progressive Sanctions ISJPO**

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Article VIII Section C

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TEXT OF STANDARD

Subchapter: VIII. Financial Components
 C. Financial Match Requirements. None.

COMMENTARY

Discussion and Interpretation:
 There is no financial match requirement for this grant.

Reviewer Guidelines:
 N/A

Verification Documents:
 N/A

METHODOLOGY

Compliance Methodology:
 N/A
Monitoring Methodology: N/A
Sample: N/A
Point Value: 0
Total Points Possible: 0
Scoring Methodology: N/A
Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:
 N/A
Sample Form(s):
 N/A
Citation(s):
 Grant O - Progressive Sanctions ISJPO Article VIII Section C
Cross Reference(s):
 N/A
Board Opinion:
RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011
CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False
Policy and Procedure: False

Pre-Monitoring Checklist: False
Pre-Monitoring Preparation Checklist:
 N/A
Reviewer Preparation Checklist Required:
 False
Reviewer Preparation Checklist:
 N/A
INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:
Chief Administrative Officer: False
Professional Staff: False
Program/Facility Administrator: False
Juvenile Board Chair: False
Ancillary Staff: False
Juvenile: False

O - Progressive Sanctions ISJPO

Article VIII Section D

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD	EFFECTIVE DATES
<p>Subchapter: VIII. Financial Components</p> <p>D. Funding Adjustments.</p> <ol style="list-style-type: none"> Reduction of Grant Payments. See General Grant Requirements. Unexpended Balances. See General Grant Requirements. Overpayments. See General Grant Requirements. Refunds Due. See General Grant Requirements. 	<p>Grant's Effective Date: 9/1/2010 - 8/31/2011 CRM Last Modified On: 01/14/2011</p>
COMMENTARY	PRE-MONITORING PREPARATION
<p>Discussion and Interpretation:</p> <p>Compliance with funding adjustment requirements for this grant will be monitored under the funding adjustments of the General Grant Requirements and is discussed in detail there.</p> <p>Reviewer Guidelines:</p> <p>N/A</p> <p>Verification Documents:</p> <p>N/A</p>	<p>Program Tour: False</p> <p>Policy and Procedure: False</p> <p>Pre-Monitoring Checklist: False</p> <p>Pre-Monitoring Preparation Checklist: N/A</p> <p>Reviewer Preparation Checklist Required: False</p> <p>Reviewer Preparation Checklist: N/A</p>
METHODOLOGY	INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:
<p>Compliance Methodology:</p> <p>N/A</p> <p>Monitoring Methodology: N/A Sample: N/A Point Value: 0 Total Points Possible: 0 Scoring Methodology: N/A Level: Level 0 - Not Monitorable</p>	<p>Chief Administrative Officer: False Professional Staff: False Program/Facility Administrator: False Juvenile Board Chair: False Ancillary Staff: False Juvenile: False</p>
REFERENCE MATERIAL	
<p>Recommended Best Practices:</p> <p>N/A</p> <p>Sample Form(s): N/A</p> <p>Citation(s): Grant O - Progressive Sanctions ISJPO Article VIII Section D</p> <p>Cross Reference(s): N/A</p> <p>Board Opinion: RFI Opinion:</p>	

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Article VIII Section E

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: VIII. Financial Components
 E. Timely Expenditure of Grant Funds. See General Grant Requirements.

COMMENTARY

Discussion and Interpretation:
 This grant provision is not monitored on site. During the review of the quarterly expenditure reports, the Commission will determine whether grant funds are expended in a timely manner. If it is determined by the Commission that the Grantee failed to expend the grant funds in a timely manner, a Non-Compliance Citation Report (NCCR) may be issued by the Commission.

Reviewer Guidelines:
 N/A

Verification Documents:
 N/A

METHODOLOGY

Compliance Methodology:
 N/A

Monitoring Methodology: N/A
Sample: N/A
Point Value: 0
Total Points Possible: 0
Scoring Methodology: N/A
Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:
 N/A

Sample Form(s):
 N/A

Citation(s):
 Grant O - Progressive Sanctions ISJPO Article VIII Section E

Cross Reference(s):
 N/A

Board Opinion:
RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011
CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False
Policy and Procedure: False
Pre-Monitoring Checklist: False
Pre-Monitoring Preparation Checklist: N/A
Reviewer Preparation Checklist Required: False
Reviewer Preparation Checklist: N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:
Chief Administrative Officer: False
Professional Staff: False
Program/Facility Administrator: False
Juvenile Board Chair: False
Ancillary Staff: False
Juvenile: False

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Article VIII Section F

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: VIII. Financial Components
 F. Audits. See General Grant Requirements.

COMMENTARY

Discussion and Interpretation:

Compliance with the audit provisions of this grant will be monitored under the General Grant Requirements audit provisions and discussed in detail in that section.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VIII Section F

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011

CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
N/A

Reviewer Preparation Checklist Required:
False

Reviewer Preparation Checklist:
N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False
Professional Staff: False
Program/Facility Administrator: False
Juvenile Board Chair: False
Ancillary Staff: False
Juvenile: False

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Article VIII Section G

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: VIII. Financial Components

G. Financial Assurances. See Also General Grant Requirements.

1. Any funds identified as Progressive Sanctions ISJPO grant funds under the terms of Section IV (A) are expended for the sole purpose of funding the salaries and fringe benefits of those ISJPO(s) hired in fiscal years 1998 through the current grant period.

2. Any funds identified as Progressive Sanctions ISJPO grant funds under the terms of Section IV (B) are expended for the sole purpose of funding the salaries and fringe benefits of those ISJPO(s) hired in fiscal years 1996 through the current grant period.

COMMENTARY

Discussion and Interpretation:

This grant contains two specific financial assurances in addition to those contained in the General Grant Requirements. These assurances shall be included in the annual independent audit and all assurances will be tested via the independent audit.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VIII Section G

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011
CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
 N/A

Reviewer Preparation Checklist Required:
 False

Reviewer Preparation Checklist:
 N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False

O - Progressive Sanctions ISJPO**Article VIII Section H**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** VIII. Financial Components

H. Service Provider. See General Grant Requirements.

COMMENTARY**Discussion and Interpretation:**

Compliance with the service provider requirements will be monitored under the General Grant Requirements. The service provider requirements are discussed in the General Grant Requirements.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY**Compliance Methodology:**

N/A

Monitoring Methodology: N/A**Sample:** N/A**Point Value:** 0**Total Points Possible:** 0**Scoring Methodology:** N/A**Level:** Level 0 - Not Monitorable**REFERENCE MATERIAL****Recommended Best Practices:**

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article VIII Section H

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES**Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** False**Pre-Monitoring Preparation Checklist:**
N/A**Reviewer Preparation Checklist Required:**
False**Reviewer Preparation Checklist:**
N/A**INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:****Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False

O - Progressive Sanctions ISJPO**Article IX Section A**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** IX. Financial Reporting**A. Annual Reports.**

1. The Grantee shall submit a completed Annual Budget Application concurrent with the submission of the executed State Financial Assistance Contract for the Commission's approval. The Annual Budget Application is found on the Commission's website and shall be submitted electronically as specified by the Commission each fiscal year for the current grant period.
2. The Grantee shall submit the Year-End Actual Salaries Spreadsheet [TJPC-FIS-06-09] available on the Commission's website at www.tjpc.state.tx.us electronically in the format designated by the Commission by October 1 of the end of the current fiscal year. The Commission may issue a Non-Compliance Citation Report if the Year-End Actual Salaries Spreadsheet is not received by the due date.

COMMENTARY**Discussion and Interpretation:**

For fiscal year 2010, this grant requires an annual report which is the Annual Budget Application to be submitted each fiscal year. This document is a Microsoft Excel spreadsheet that shall be completed detailing the budget for the grant. The Annual Budget Application also includes the Designation of Key Personnel Spreadsheet that is in the Excel format that shall be completed and submitted one time for all grants. The Annual Budget Application shall be submitted concurrently with the submission of the executed State Financial Assistance Contract. The completed spreadsheet document shall be submitted electronically via email to Judy Ybarbo, the Commission's Contract Administrator at judy.ybarbo@tjpc.state.tx.us.

The executed State Financial Assistance Contract shall be mailed to the Commission and the signature page and juvenile board resolution shall have original signatures. The contract signature page shall include the original signatures of the juvenile board chairperson, chief juvenile probation officer and fiscal officer. The juvenile board resolution shall include the names of all board members in attendance during the juvenile board meeting wherein the contract was approved for execution.

The Grantee's juvenile board shall comply with the Texas Open Meetings Act as codified in Texas Government Code Chapter 551 when approving and executing the State Financial Assistance Contract and all required documents. This Act states that meetings of governmental bodies must be open to the public, except for expressly authorized executive sessions, and that the public must be given notice of the time, place, and subject matter of meetings of governmental bodies. To be legally binding and enforceable, any action of a juvenile board must occur in a posted, open meeting that complies with the requirements of the Open Meetings Act. A quorum of the juvenile board is required to be present before the board may act. Documentation of the action must be reflected in the meeting minutes, formal written resolutions, or other written documentation. The juvenile board may act to authorize the chairperson of the board to take certain actions on behalf of the board as long as the initial action meets the requirements of the Open Meetings Act, is subsequently ratified by the juvenile board and is so documented.

The Grantee shall submit the executed contract and all required documents and files such as the Annual Budget Application before any distributions are made under the State Financial Assistance Contract. Upon approval and execution of the State Financial Assistance Contract by the Commission, a copy will be mailed to the juvenile probation department.

The Annual Budget Application and the Designation of Key Personnel Spreadsheet, may be downloaded from the Commission's website at www.tjpc.state.tx.us.

The Salary and Fringe Benefits Spreadsheet included within the Annual Budget Application shall also be updated at the end of each fiscal year in the grant period if any grant funds are utilized paid for salaries of juvenile probation officers. The updated spreadsheet shall be submitted to the Commission with 45 calendar days

after the end of each fiscal year of the current grant period. This update will identify the actual expenditures under this grant by detailing the specific staff who were paid and the time frame for which they were paid during the fiscal year. The Annual Budget Application and the Designation of Key Personnel Spreadsheet, may be downloaded from the Commission's website at www.tjpc.state.tx.us

For fiscal year 2011, the Grantee shall enter the Annual Budget Application on Grant Manager, the Commission's web-based system. Grant Manager requires a user name and password provided by the Commission's MIS division to gain entry to the system. The Grantee shall enter the budget for each grant separately by category. Once all grant budgets have been entered and Grant Manager declares the budget complete, the Grantee shall submit to the Commission by clicking SUBMIT.

Upon approval of the Grantee's budget on Grant Manager, the Grantee will receive an email affirming finalization. Payment to the Grantee will then fall into the regular disbursement cycle.

Username and password for Grant Manger may be acquired by contacting the Commission's MIS unit at 512-424-6700.

The Grantee shall update and maintain a Salary and Fringe Benefits Spreadsheet, or appropriate substitute, at the end of each fiscal year.

Reviewer Guidelines:

To determine Grantee's compliance with this grant provision, the Reviewer will:

1. Compare and verify grant totals identified in the State Financial Assistance Contract to the budget summary worksheets for consistency.

Verification Documents:

1. Annual Budget Application
2. Designation of Key Personnel Spreadsheet
3. Juvenile Board Resolution
4. State Financial Assistance Contract

METHODOLOGY**Compliance Methodology:**

N/A

Monitoring Methodology: N/A**Sample:** N/A**Point Value:** 0**Total Points Possible:** 0**Scoring Methodology:** N/A**Level:** Level 0 - Not Monitorable**O - Progressive Sanctions ISJPO**

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Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

REFERENCE MATERIAL**Recommended Best Practices:**

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article IX Section A

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES**Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** False**Pre-Monitoring Preparation Checklist:**

N/A

Reviewer Preparation Checklist Required: False**Reviewer Preparation Checklist:**

N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:**Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False**O - Progressive Sanctions ISJPO**

O - Progressive Sanctions ISJPO**Article IX Section B**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** IX. Financial Reporting

B. Quarterly Reports. The Grantee shall report the expenditure of all funds received through this grant on the Quarterly Expenditure Report. Reports shall be received by the Commission no later than January 1, April 1, July 1 and October 1 of the current fiscal year of the biennium, respectively. Funds may be temporarily suspended if a Quarterly Expenditure Report is not received by the due date.

COMMENTARY**Discussion and Interpretation:**

This grant provision requires the submission of quarterly reports. Quarterly expenditure reports are generated for this grant by the Commission. These reports are mailed to the designated Fiscal Officer thirty (30) calendar days before the due date. The first quarter (September – November) reports are mailed out December 1st and due January 1st. Second quarter reports (December – February) are mailed out March 1st and due April 1st. Third quarter reports (March – May) are mailed out June 1st and due July 1st. Fourth quarter reports (June – August) are mailed out September 1st and due October 1st.

In addition to documenting expenditures, the review of the quarterly expenditure report determines whether expenditures are allowable or unallowable and ensures timely utilization of funds to prevent excess unexpended funds at the end of the fiscal year. The reports can identify areas of concern during the fiscal year such as unfilled positions and funds not being utilized for juvenile programs and services.

Report Data

The Commission will pre-print the following data on each report. The due date is printed in the upper right hand corner of the report in the MM/DD/YYYY format. The numbered data elements on the report are discussed below:

1. Jurisdiction. The county name or lead county for a judicial district or multi-county jurisdiction;
2. Agreement #. The name of the grant, the grant identification letter and the county number;
3. Contract Period. The State Financial Assistance Contract period (includes a begin and end date in the MM/DD/YYYY format);
4. Reporting Period. The quarter that is currently being reported (includes a begin and end date in the MM/DD/YYYY format);
5. Report Type. The Grantee shall indicate if the report is a "regular-quarterly" or "final" (Grantee will circle one on the expenditure report). If the balance of the report is zero, circle "final";
- 6-10. The Service Categories which are the same as budget categories as identified in the annual budget application worksheets and include Salaries & Fringe Benefits, Travel, Operating Expenses, Non-Residential Services and Residential Services;

Column A/Budget. The approved allocation of funding for this specific grant by budget categories; and

Column B/Previous Expenditures. These items represent a cumulative total of expenditures reported previously. If an error has been made or the amount is not accurate, then any correction should be made in the appropriate service category. (Items #6 – 10).

Information To Be Completed By Fiscal Officer or Authorized Designee.

Column C. These items represent expenditures during the quarter that is currently being reported. To correct any errors, use brackets to report negative amounts (i.e., < >).

Column D. These items represent the budgeted amounts minus previous expenditures minus current expenditures that are being reported for each service category. Do not show a negative amount in the total balance. If the balance is zero and the expenditure report is not reporting 4th quarter expenditures, the Commission's financial system will not generate additional reports for the next quarter.

11. Total of each column.

12. Signature. The report shall be signed by the Fiscal Officer and Chief Juvenile Probation Officer/Project Director.

Fourth Quarter Expenditure Reports

Fourth quarter expenditure reports shall be prepared on the modified accrual basis of accounting. All obligations incurred, but not paid as of August 31st of each fiscal year of the grant period, shall be accrued and reported on the fourth quarter expenditure report. If there is a remaining balance identified on the 4th quarter expenditure report, a refund check is due from the Grantee to the Commission no later than November 1st of the next fiscal year. Expenditures identified on the first, second and third quarterly expenditure report shall be on a cash basis.

This grant provision is not monitored during an on-site monitoring visit but is monitored throughout the term of the grant. If the Grantee fails to comply with the grant provision, the Commission may issue a Non-Compliance Citation Report (NCCR).

The Quarterly ISP and Residential Cost Report

The Quarterly ISP and Residential Cost Report is designed to gather state and local expenditures for Intensive Supervision Probation (ISP) and all Residential Placements. The Quarterly ISP and Residential Cost Report may be found on the Commissions website at www.tjpc.state.tx.us.

Expenditures for ISP include all expenditures made during the quarter for the provision of ISP services regardless of the funding source. Residential placements include secure post adjudication correctional facilities and non-secure residential placement facilities. Expenditures for pre-adjudication detention facility or short-term detention facility (i.e., holdover) placements should not be included. Placements made in a facility operated by the county or on behalf of the county though a

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contract with a private vendor shall be considered County Operated Placements. Costs to operate the facility shall be included. Placements contracted by the Grantee shall be considered Purchased Placements.

Expenditures shall be categorized TJPC expenditures and Non-TJPC expenditures. TJPC expenditures include all funds received through the Commission including IV-E funds. Non- TJPC expenditures include all local, other federal or other funds expended by the Grantee for ISP and residential placements.

The report shall be signed by the person completing the report and by the Chief Juvenile Probation Officer.

Fourth Quarter ISP and Residential Cost Reports

Expenditures identified on the first, second and third quarterly expenditure report shall be on a cash basis. The report due for the fourth quarter shall include all obligations incurred, but not paid as of August 31st of each fiscal year of the grant period.

This grant provision is not monitored during an on-site monitoring visit but is monitored throughout the term of the grant. If the Grantee fails to comply with the grant provision, the Commission shall issue a Non-Compliance Citation Report (NCCR).

Reviewer Guidelines:

To determine Grantee's compliance with this grant provision, the Reviewer shall:

For the Quarterly Expenditure Report:

1. Verify the quarterly expenditure report was submitted by the Grantee, on or before the due date;
2. Verify the report has the required signatures;
3. Verify the report is for the correct time period;
4. Review the balances for negative amounts;
5. Compare the budgeted amounts and previous expenditures on the expenditure report to amounts in the Commission's financial system to verify consistency;
6. Analyze whether the funds have been expended in a timely manner; and
7. Determine whether the expenditure is allowable under the grant provisions. For the Quarterly ISP and Residential Cost Report:

1. Verify the ISP and Residential Cost Report was submitted by the Grantee on or before the due date;
2. Verify the report has the required signatures;
3. Verify the report is for the correct time period;
4. Review the balances for negative amounts; and
5. Compare the expended amounts to the total juvenile ISP and residential bed days in order to verify accuracy and consistency.

Verification Documents:

1. Quarterly Expenditure Report
2. Annual Budget Application
3. Quarterly ISP and Residential Cost Report
4. Monthly data extract

METHODOLOGY**Compliance Methodology:**

N/A

Monitoring Methodology: N/A**Sample:** N/A**Point Value:** 0**Total Points Possible:** 0**Scoring Methodology:** N/A**Level:** Level 0 - Not Monitorable**REFERENCE MATERIAL****Recommended Best Practices:**

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article IX Section B

Cross Reference(s):

N/A

Board Opinion:**RFI Opinion:****EFFECTIVE DATES****Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** False**Pre-Monitoring Preparation Checklist:**

N/A

Reviewer Preparation Checklist Required:

False

Reviewer Preparation Checklist:

N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:**Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False**O - Progressive Sanctions ISJPO**

O - Progressive Sanctions ISJPO**Article IX Section C-D**

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD**Subchapter:** IX. Financial Reporting

C. Monthly Reports. None.

D. Other Periodic Reports. See General Grant Requirements.

COMMENTARY**Discussion and Interpretation:**

This grant has no required monthly or other periodic financial report requirements.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY**Compliance Methodology:**

N/A

Monitoring Methodology: N/A**Sample:** N/A**Point Value:** 0**Total Points Possible:** 0**Scoring Methodology:** N/A**Level:** Level 0 - Not Monitorable**REFERENCE MATERIAL****Recommended Best Practices:**

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article IX Section C-D

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES**Grant's Effective Date:** 9/1/2010 - 8/31/2011**CRM Last Modified On:** 01/14/2011**PRE-MONITORING PREPARATION****Program Tour:** False**Policy and Procedure:** False**Pre-Monitoring Checklist:** False**Pre-Monitoring Preparation Checklist:**
N/A**Reviewer Preparation Checklist Required:**
False**Reviewer Preparation Checklist:**
N/A**INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:****Chief Administrative Officer:** False**Professional Staff:** False**Program/Facility Administrator:** False**Juvenile Board Chair:** False**Ancillary Staff:** False**Juvenile:** False

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Article X Section A-B

Effective date 9/1/2010 - 8/31/2011

Latest Revision 01/14/2011

TEXT OF STANDARD

Subchapter: X. Financial Monitoring
 A. Annual Monitoring. See General Grant Requirements.
 B. Periodic Monitoring. See General Grant Requirements.

COMMENTARY

Discussion and Interpretation:
 Article X of this grant addresses the types of financial monitoring methodologies that may be utilized by the Commission to determine compliance with the provisions of the grant and references the General Grant Requirements that provide a full description of the variety of monitoring methodologies. This grant provision is for informational purposes only and will not be monitored.

Reviewer Guidelines:

N/A

Verification Documents:

N/A

METHODOLOGY

Compliance Methodology:

N/A

Monitoring Methodology: N/A

Sample: N/A

Point Value: 0

Total Points Possible: 0

Scoring Methodology: N/A

Level: Level 0 - Not Monitorable

REFERENCE MATERIAL

Recommended Best Practices:

N/A

Sample Form(s):

N/A

Citation(s):

Grant O - Progressive Sanctions ISJPO Article X Section A-B

Cross Reference(s):

N/A

Board Opinion:

RFI Opinion:

EFFECTIVE DATES

Grant's Effective Date: 9/1/2010 - 8/31/2011

CRM Last Modified On: 01/14/2011

PRE-MONITORING PREPARATION

Program Tour: False

Policy and Procedure: False

Pre-Monitoring Checklist: False

Pre-Monitoring Preparation Checklist:
 N/A

Reviewer Preparation Checklist Required:
 False

Reviewer Preparation Checklist:
 N/A

INTERVIEW QUESTIONS MAY BE ADMINISTERED TO THE FOLLOWING:

Chief Administrative Officer: False

Professional Staff: False

Program/Facility Administrator: False

Juvenile Board Chair: False

Ancillary Staff: False

Juvenile: False