

Monitoring SEPL 24

What We Ask For And Why



Energy Project Specialist

Who We Are & What We Do?

- Review and process all OkGrants reimbursement claims and quarterly reports
- Review and process all budget and contract modification requests
- Process all contract closeouts
- Provide guidance and support to Subgrantees
- Maintain the programmatic, fiscal, and administrative monitoring



City of McAlester
Moore Norman Technology
Center



City of Alva
City of Moore
Eastern State College

Monthly Reimbursement Claims

Even If Zero Expenses

REIMBURSEMENT CLAIM

☒ Monthly ☐ Final

Contractor Name: Contract #: Reporting Month/Year: --Month-- 2011

ADMINISTRATIVE COST	Current Expense	Expenditures (YTD)	Budget	Remaining Balance
Salaries / Wages		\$0	\$0	\$0
Fringe Benefits		\$0	\$0	\$0
Consultant Services		\$0	\$0	\$0
Travel		\$0	\$0	\$0
Space Costs		\$0	\$0	\$0
Supplies		\$0	\$0	\$0
Equipment		\$0	\$0	\$0
Other Direct Costs		\$0	\$0	\$0
Indirect Costs		\$0	\$0	\$0
TOTAL ADMINISTRATION	\$0	\$0	\$0	\$0

OPERATIONS / PROGRAM COST	Current Expense	Expenditures (YTD)	Budget	Remaining Balance
Salaries / Wages		\$0	\$0	\$0
Fringe Benefits		\$0	\$0	\$0
Consultant Services		\$0	\$105,123.81	\$105,123.81
Travel		\$0	\$0	\$0
Space Costs		\$0	\$0	\$0
Supplies		\$0	\$0	\$0
Equipment		\$0	\$0	\$0
Other Direct Costs		\$0	\$100.00	\$100.00
Indirect Costs		\$0	\$0	\$0
TOTAL OPERATIONS	\$0	\$0	\$105,223.81	\$105,223.81
TOTALS (Admin. + Operations)	\$0	\$0	\$105,223.81	\$105,223.81
Leverage/Match		\$0	\$0	\$0

CONTRACT RECONCILIATION	
Total Contract Amount:	\$105,223.81
Requested Amount (YTD):	\$0
Contract Balance:	\$105,223.81

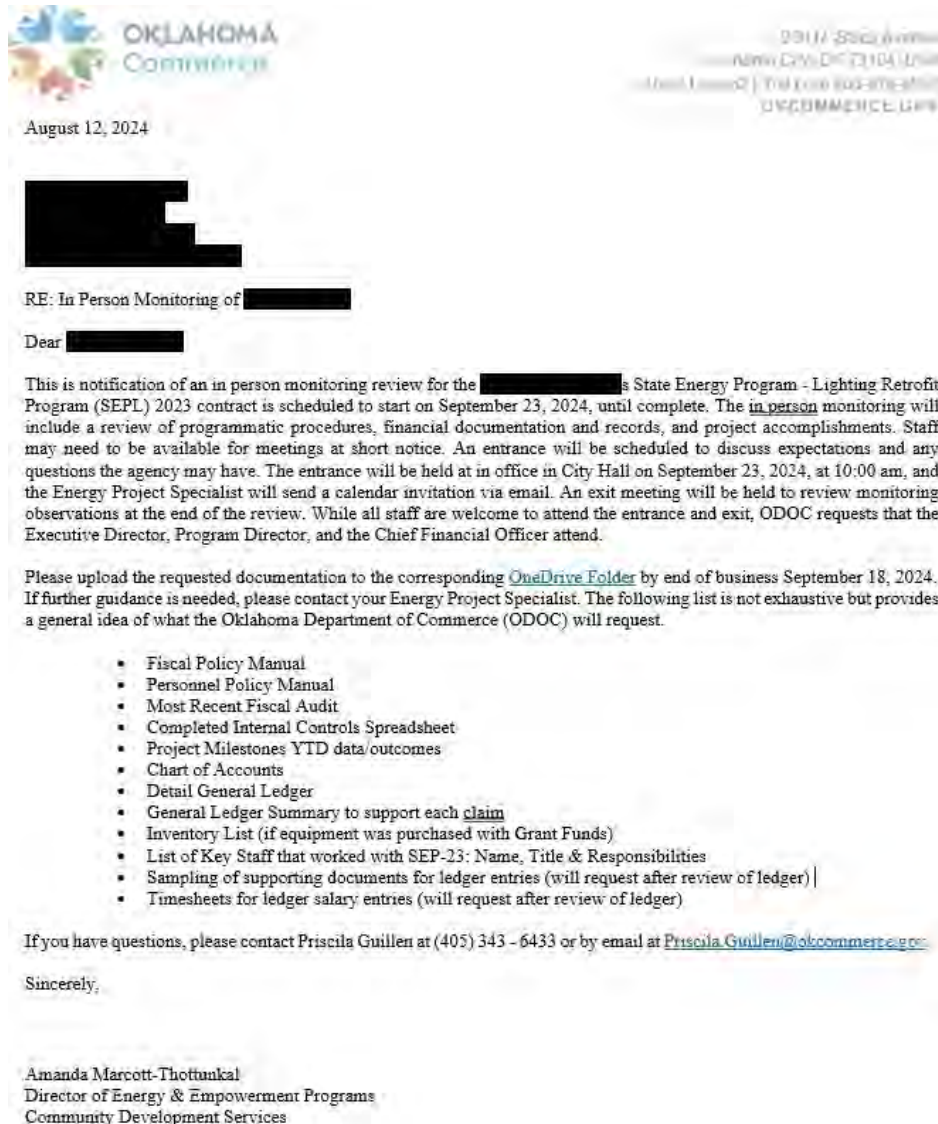
Quarterly Reports – Indoor Lighting

State Energy Program (SEP) Energy Efficiency Lighting Retrofit Program									
Quarterly Program Status Report									
				2024 - 2025 Program Year					
Subrecipient Name				Percent of Work Completed:					
Report Period: (Q1 or Q2)				Place "X" next to one:					
				Active:		Completed:			
Contact Person:									
Telephone Number (or Email)				Date Report Completed					
Building #1				Notes or Comments					
Q#	Questions	Only answer when building retrofit is completed			Use this area to include inform ODOC of any problems, issues, variances from original submitted workscope, any concerns, or any successes and highlights. Please also include any accomplishments, publicity, or good news.				
1	Name of Building								
2	Type of Energy Audit Completed								
3	Square footage of building retrofitted								
4	What sector can be building be primarily classified as belonging to? <i>(select only from drop down options)</i>								
5	Original Audit Projected Energy Savings								
6	Final Estimated Energy Savings	kWh							
	Final Estimated Energy Savings	\$							
7	Number of People Impacted								

Quarterly Reports – Outdoor Lighting

State Energy Program (SEP) Energy Efficiency Lighting Retrofit Program				
Quarterly Program Status Report				
			2023 - 2024 Program Year	
Subrecipient Name			Percent of Work Completed:	
Report Period: (Q1 or Q2)			Place "X" next to one:	
Contact Person:			Active:	Completed:
Telephone Number			Date Report Completed	
Street Lights			Notes or Comments	
Q#	Question		Use this area to include inform ODOC of any problems, issues, variances from original submitted workscope, any concerns, or any successes and highlights. Please also include any accomplishments, publicity, or good news.	
1	Type of Energy Audit Completed			
2	Number of Energy Efficiency Streetlights installed			
3	Original Audit Projected Energy Savings (kilowatt-hours)			
4	Final Estimated Energy Savings (kilowatt-hours)			
5	Number of People Impacted			


Receiving a Monitoring Notification Letter



Items We Ask For

- Fiscal Policy
- Personnel Policy Manual
- Most Recent Fiscal Audit
- Completed Internal Controls Spreadsheet
- Project Milestones YTD data & outcomes
- Chart of Accounts
- SEP General Ledger
- GL Summary for Each Claim
- Inventory List (if equipment was purchased with grant funds)
- List of Key Staff that worked on SEPL (Name, Title, & Responsibilities)
- Timesheets for Ledger Salary Entries
- Sampling of Supporting Documents for Ledger Entries

Monitoring Tool

	OKLAHOMA Commerce	Oklahoma State Energy Program (SEP)
<input type="checkbox"/> Clean Cities <input type="checkbox"/> Lighting <input type="checkbox"/> Loan		
Monitoring Type:		
Monitoring Date:		
Reviewer:		
Subgrantee Name:		
Contract Number:		
Contract Amount:		
Contract Start/End Date:		
Pre-Award Risk Assessment Rating:		
Last Monitoring Review:		
Contact Person (name, email, phone #):		

Possible Ratings

In Compliance

Partial Compliance

Non-Compliance

Not Reviewed

Not Applicable

Monitoring Compliance Rating

Summary: Monitoring Compliance Rating		
Indicators Not Reviewed	0	
Indicators Not Applicable	0	
Number of Indicators with Partial Compliance:	0	#DIV/0!
Number of Indicators with Non Compliance:	0	#DIV/0!
Number of Indicators In Compliance:	0	#DIV/0!

Finding:

- Identified non-compliance with a statutory and regulatory (state or federal) program requirement and must include at least one requirement citation or reference.
- Repeated or previously identified concerns that remain unaddressed and cause non-compliance with a statutory and regulatory program requirement; and
- Findings always come with corrective action and the agency must respond to the action required in their monitoring response with 30 days of the ODOC report (or the date listed).
 - If the agency believes the due date listed is not feasible, the agency must still respond by the due date, with a proposed new timeline for corrective action response and/or a corrective action implementation plan (with due dates).

Concern:

- Identified subgrantee practices that, at present, may not be out of compliance with statutory or regulatory program requirements but do not reflect the safeguards/processes outlined ODOC or DOE program notices or policies specifically designed to ensure compliance with statutory and regulatory requirements.
- Identified non-compliance or omissions prescribed within the subgrantee’s policies and procedures that were the basis of the grant award,
- Was resolved during monitoring, but significant enough to mention on the report; and
- Concerns rarely include corrective action but must be resolved before the next monitoring or repeated concerns may become a finding.
- Concerns will typically include a “Future Action” as helpful references, so an agency is clear on what needs to be resolved before the next monitoring takes place.

Recommendation:

- Identified actions/changes to the subgrantee’s approach to ensure compliance with financial, programmatic, and technical requirements.
- Suggested actions for consideration to improve merits of the Program, optimize policies and procedures and/or incorporate a best practice.
- Identify options for available T&TA.
- Do not have corrective action included.
- Subgrantees are not required to adopted recommendations.

General Contractual Requirements

Indicator	Compliance Rating	Monitoring Guidance/Observations/Comments (Describe Basis for Conclusion)
General Contractual Requirements		
The Subgrantee shall retain all books, documents, papers, records and other materials involving all SEP activities and transaction related to this contract for at least three (3) years from the date of submission of the final expenditure report or until all audit findings have been resolved, whichever is later, or as otherwise required by law. SEP Implementation Manual Subpart A, Term 21; SEP Contract Part II.16		
Quarterly reports are submitted by the 20th following each quarter (October, January, April, and July). SEP Implementation Manual Subpart A, Term 11		
The Subgrantee participates in review meetings initiated by ODOC. SEP Implementation Manual Subpart A, Term 6.a		
The Subgrantee is required to notify ODOC-SEP in advance, if applicable otherwise provide notes, of internal project meetings that would entail discussion of topics that could result in major changes to the baseline project scope/approach, cost, or schedule. SEP Implementation Manual Subpart A, Term 6.d		

Indicator	Compliance Rating	Monitoring Guidance/Observations/Comments (Describe Basis for Conclusion)
The Subgrantee complies with the National Environmental Policy Act (NEPA) prior to authorizing the use of Federal funds. SEP Implementation Manual Subpart A, Term 7		
Prior to the expenditure of Federal funds to alter any structure or site, the Subgrantee is required to comply with the requirements of Section 106 of the National Historic Preservation Act (NHPA), consistent with DOE's 2009 letter of delegation of authority regarding the NHPA. SEP Implementation Manual Subpart A, Term 8		
To the greatest extent practicable, all equipment and products purchased with funds made available under this Award should be American-made. SEP Implementation Manual Subpart A, Term 10		

Financial Management

Financial Management

Financial Management					
The agency has written accounting procedures set out in accounting manual (or met in accordance with DOE/ODOC requirements of program)?					
SEP- Contract Part II.16					
The agency maintains complete and up-to-date files that include the SEP contract and all subsequent revisions or modifications, ledgers, financial supporting documentation, procurement bids, inventory listing, personnel records, quarterly progress reports, project reports, audit, closeout documents.		There is documentation of follow-up and corrective action taken regarding the findings (non-compliance or questioned costs) listed in the agency's fiscal audit.			
SEP- Contract Part II.16		SEP Implementation Manual Subpart A, Term 22.F; 2CFR200 Subpart F			
Agency has an independent financial audit within last 12 months. Was the audit conducted by CPA or Licensed Public Accountant?		Records that provide for current, accurate and complete disclosure of financial results.			
SEP Implementation Manual Subpart A, Term 22.F; 2CFR200 Subpart F		SEP- Contract Part II.16; SEP Contract Part II.12.A; 2CFR200			
		The agency maintains a separate accounting records (books) must be set up for each SEP contract received and tracks expenditures by budgeted line item activity as specified in the approved budget proposal (salaries, equipment, supplies, etc.)?			
		SEP Contract Part II.12.A; 2CFR200			
		Funds are requested via a Reimbursement Claim in OKGrants. It is strongly recommended that Requests for Reimbursement are done on a monthly basis. At minimum, agencies should submit a Reimbursement Claim quarterly.			
		SEP Implementation Manual Subpart B, Term 31		Grant recipients must contribute (in-cash, in-kind, or both) an amount no less than twenty (20) percent of the total funds requested. If matching funds involve in-kind contributions, a detailed breakdown of in-kind contributions must be specific and reasonable in amounts. Other federal funds are not eligible for the required twenty (20) percent match.	
		Expenditure amounts reported to ODOC via OKGrants are traceable to the SEP ledger.		SEP Implementation Manual Subpart B, Term 25.A-E	
		SEP Implementation Manual Subpart B, Term 27		For match expenses, documentation is available to explain how values of in-kind contributions were determined?	
		Supporting documentation for expenditures/checks written is adequate.		SEP Implementation Manual Subpart B, Term 25.A	
		SEP Implementation Manual Subpart B, Term 27		Adequate payroll records are in place to support all salary expenses recorded in the SEP general ledger. Do accounting files contain time sheet signed by employee, leave requests, rate of pay for employee (including fringe benefits)?	
				SEP Implementation Manual Subpart B, Term 27; 2CFR200	
				The agency has adequate accounting practices including a month-end closing process and account reconciliations.	
				SEP Contract Part II.12.A; 2CFR200	

Oklahoma | Presentation Title | Date

Procurement & Property Inventory

Procurement - Review written procurement policies and procedures that meet 2 CFR Part 200.		
Request for bids contain clear specifications and do not contain feature that unduly restrict competition? 2CFR200		
Procurement conducted with maximum open and free competition? 2CFR200		
Positive efforts to use small and minority owned businesses? 2CFR200		

Property Inventory Recordkeeping		
Property records on file for all items with a useful life of more than one year and a purchase price of \$200 or more? <i>SEP Implementation Manual Subpart A, Term 18; 2CFR200</i>		
Property records contain for each item: (1) Description, (2) Manufacturer's serial number or other identification number, (3) Acquisition date and cost, (4) Source of the property, (5) Percentage of federal funds used in acquiring the property, (6) Location, use and condition of the property, (7) Ultimate disposition date. <i>SEP Implementation Manual Subpart A, Term 18; 2CFR200</i>		
Physical inventory taken per time period (as specified in the procedure) and results reconciled with property records? <i>SEP Implementation Manual Subpart A, Term 18; 2CFR200</i>		
The agency has a control system in place to ensure adequate safeguards to prevent loss, damage, or theft of property? <i>SEP Implementation Manual Subpart A, Term 18; 2CFR200</i>		

Personnel & Program Management

Personnel - Review written personnel policies and procedures that provide the following:		
Do Personnel Policies include a policy to prohibit political activity with the use of SEP contract funds? <i>SEP Implementation Manual Subpart A, Term 12; SEP Contract Part II.9</i>		
Do Personnel Policies include a conflict of interest policy? <i>SEP Contract Part II.10; 2CFR200</i>		

Program Management - Program is managed in alignment with approved grant application		
Actual project goals, objectives, activities and services reflect those in the request for proposal and proposal? <i>Approved Grant Application</i>		
For projects that serve clients (Client profile reflects that which is described in the proposal? <i>Approved Grant Application</i>		
Key staff are the same as described in the proposal? <i>Approved Grant Application</i>		
Staff have adequate understanding of the project's purpose and their role in the project? <i>Approved Grant Application</i>		
Sufficient progress made in meeting objectives/milestones? <i>Approved Grant Application</i>		

Fiscal Review

ACCOUNTING SOFTWARE:

Month	Month of Claimed Expenses	Date Claim Form Submitted	Claim Form monthly amounts reported in OKGrants	General Ledger Monthly Total Expenditure	Expenditure Report VARIANCE	Comment
					\$ -	
			\$ -	\$ -	\$ -	
Contract Amount =						

Budget Summary & YTD Expenditures:			
ADMINISTRATIVE COST	Budgeted Amount	YTD Amount Expended	Remaining Amount
Salaries / Wages			
Fringe Benefits			
Consultant Services			
Travel			
Space Costs			
Supplies			
Equipment			
Other Direct Costs			
Indirect Costs			
TOTAL ADMINISTRATION	\$0.00	\$0.00	\$0.00
OPERATIONS / PROGRAM COST	Budgeted Amount	YTD Amount Expended/Reported	Remaining Amount
Salaries / Wages			
Fringe Benefits			
Consultant Services			
Travel			
Space Costs			
Supplies			
Equipment			
Other Direct Costs			
Indirect Costs			
TOTAL OPERATIONS	\$0.00	\$0.00	\$0.00
TOTALS (Admin. + Operations)	\$0.00	\$0.00	\$0.00

check number	Date check written	Payee	Amount	Request or Purchase Order # & date	Invoice # & date	Copy of Check in file? (yes/no)	Invoice Stamped Paid?	Date PO approved	Date enter in GL



ODOC VIRTUAL AND DESKTOP MONITORING REPORT
DEPARTMENT OF ENERGY
STATE ENERGY PROGRAM
OKLAHOMA DEPARTMENT OF COMMERCE

October 17, 2024

[REDACTED]

RE: [REDACTED]

Dear [REDACTED]

The Oklahoma Department of Commerce (ODOC) staff conducted a virtual monitoring assessment of the Department of Energy (DOE)'s State Energy Program (SEP) from September 17, 2024, through October 3, 2024. ODOC would like to extend appreciation to the [REDACTED] staff for the continuous availability and cooperation provided to ODOC during this review.

The monitoring assessment included a review of financial records, programmatic compliance, and documentation of program accomplishments. The SEP PY23 monitoring report, which summarizes observations and recommendations made during the monitoring visit, is enclosed. ODOC held a SEP virtual entrance with the [REDACTED] staff on September 17, 2024, at 11:00 am via Zoom to review the purpose of the monitoring and expectations during the monitoring process. An exit call was held on October 2, 2024, at 1:00 pm, via zoom, to discuss the preliminary findings, concerns, and recommendations from the monitoring review. [REDACTED] has one finding that will require further action. Instructions can be found in Appendix A.

ODOC looks forward to a continued partnership with the [REDACTED] in the effective implementation and operation of the SEP program. Please contact Priscila Guillen at (405) 343-6433 or Priscila.Guillen@okcommerce.gov with any questions or concerns about this report.

Sincerely,

Amanda Marcott-Thottunkal
Director of Energy & Empowerment Programs
Community Development Services

SUBGRANTEE: [REDACTED]
CONTRACT DATES: February 1, 2024 through June 30, 2024
MONITORING DATES: January 16, 2024 – September 13, 2024
GRANT NUMBER: [REDACTED]
ENERGY PROJECTS SPECIALIST: Priscila Guillen

Amount Awarded	\$84,000.00
Amount Expended	\$63,823.19
PY 2021 Risk Assessment Ranking	Low

*Based on reported amounts at time of monitoring.

FISCAL INFORMATION:

ODOC requested a meeting with the [REDACTED] Chief Financial Officer and Grant Administrator to review and discuss a discrepancy between the General Ledger and OkGrant's claim on October 2, 2024, at 1 pm via Zoom. [REDACTED] confirmed that the discrepancy was user error in data entry. [REDACTED] will payback \$30 to ODOC to amend the error. The provided Fiscal Policies met all required state and federal policies for staff. All costs charged to this grant were to replace existing interior fixtures with new energy-efficient lighting based on an Energy Audit conducted by Ameresco. All costs appeared allowable and reasonable.

[REDACTED] was able to provide adequate supporting documents to all the expenses charged to the SEPL 23 contract. Subgrantee submitted one claim at the end of the contract. In future contracts, Subgrantee will be required to submit monthly claims that will reconcile with the General Ledger.

PROGRAMMATIC MANAGEMENT & PROCEDURES:

The [REDACTED] used the funds to retrofit and replace existing interior fixtures with new energy-efficient lighting based on an Energy Audit conducted by Ameresco. [REDACTED] diligently worked to retrofit the Stipe Recreational Center.

During the review of supporting documents, ODOC discovered that the work orders provided were not correctly dated. [REDACTED] Staff have been informed to verify that dates are properly entered on any work order and invoice we receive. This will also be emphasized at their annual training sessions on purchase orders.

During the application process, the [REDACTED] submitted ten project milestones. Per the City of [REDACTED] quarter three report, the agency has met 100 percent (100%) of the provided milestones, including those that must be reported to DOE.