Page 1, first paragraph

The full legal name of the sub grantee organization (See "Legal Authority" following this table.)

Page 1, first paragraph, end of the second sentence "The Sub grantee is designated as a(n) _____."

The type of organization describing the sub grantee is needed to determine which cost principles to apply to this grant (see Article 2, item D of the grant document).

Page 1, end of "Authority" statement

Applicable HSP fiscal year

Page 1, under "WITNESSETH"

Project title and brief description of project

Grant Period:

The proposed effective date for the grant period and the end date, which will normally be the last day of the federal fiscal year (September 30)

Maximum Amount Eligible for Reimbursement:

This is the TxDOT share of the Approved Project Budget and should match the amount shown in Attachment B. This amount cannot exceed the amount indicated in the TRF approved project list.

Estimated Budget:

An extraction of the budget category sums from the Approved Project Budget (Attachment B).

Project Year:

Normally projects are for a maximum of three years (year 1, year 2, etc.).

Attachments (page 1, bottom)

Marks indicating which attachments are included.

Page 2 Legal name of sub grantee, signature, related information, attesting official, resolution number (if applicable), and mailing address.

4.5.6 Legal Authority

Agreements are made with the government agencies and other government institution, not an operating division or function.

EXAMPLES:

Incorrect	Correct
San Juan Police Department	The City of San Juan

4.5.7 Attachments

Attachments referenced in the notification agreement must be properly labeled and attached. A document that is incorporated into the agreement by reference must be identified and retained in an accessible location. Merely attaching a document does not necessarily make it a part of the agreement. If an attached document is treated as material to the agreement, it must be referenced and incorporated.

4.5.8 Standard Assurances

The Standard Assurances is an attachment (Attachment C) to all grant agreements and essentially certifies that a sub grantee will comply with the regulations, policies, guidelines, and requirements, including 49 CFR 18 and OMB Circular A-87 or OMB Circulars A-110 and A-21 or OMB Circulars A-110 and A-122, as they relate to the application, acceptance, and use of federal or non federal Porto Rican funds for the project. This attachment further explains other federal and Porto Rican acts and laws that a sub-grantee must adhere to with the awarding of federal and non federal moneys for grant expenditure.

The Standard Assurances form is provided in Section 12, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from PRTSC.

4.5.9 Debarment Certification

The sub grantee must provide the signature and related information of the Debarment Certification (Attachment D).

The Debarment Certification form is provided in Section 12, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary.

4.5.10 Lobbying Certification

If the grant is federally funded and the maximum amount payable is $100,000 or more, the sub grantee must submit (as Attachment E) the Lobbying Certification. Also, if the federal government requires, a disclosure form may be submitted in addition or as a substitute.

The Lobbying Certification form (PRTSC Form 1856) is provided in Section 12, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from the PRTSC.

4.8.8 Originals

Normally one original agreement document is prepared and kept in the TxDOT file of record. If a sub grantee requests multiple copies with original signatures, this request should be honored. A copy of the agreement with original signatures is called a "counterpart."

While it is acceptable to reproduce signed or unsigned grant agreements, signatures must be original on the file of record copy. Grant agreements submitted for TxDOT approval without original signatures will not be processed.

Section 4.9
Miscellaneous Contract Summary Form

4.9.1 Purpose

The Miscellaneous Contract Summary Form (MCSF) is used to input contract records into the Miscellaneous Contract Information System (MCIS) for tracking payments. The MCIS assists districts and divisions in payment processing by providing centralized information readily available to ensure that any billing statement for work covered by a contract is correct, due, and payable as stated in the certification.

The form is required for all miscellaneous contracts. Miscellaneous contracts are expenditure contracts, other than those entered in the Construction Information Segment (CIS) of the Design and Construction Information System (DCIS). The district or division that owns the contract (the office of record) and assigns the contract number should prepare the form.

4.9.2 Obtaining the Form

The MCSF (TxDOT Form 1722) is provided in Section 12, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from TRF. An automated version of this form is available through the online version of this manual (click on the form number).

4.9.3 Filling out the Form

The following subheadings in this section describe the information required for each field of the MCSF.

4.9.4 Checkboxes for "Initial," "Amendment," and "Correction"

Check one of the three boxes at the top according to the following:

If…

Then Check…

This is an original set up of the grant

Initial

This is a grant amendment or supplemental agreement that changes the information on file

Amendment

This is a correction or update of information on the MCIS record that does not require a written supplement (amendment) to the original grant.

Correction

4.9.5 Data Blocks

In the table across the top of the form, fill out the data blocks as follows:

Data Block

Explanation and What to Enter

SEG ID

FIMS Segment ID. Must be "41"

TR ID

Transaction Identifier. Enter one of the following:

For...

Enter...

An initial MCSF

01

An amendment or correction MCSF

02

a deletion

99 on a correction MCSF

DIST/DIV/OFF

Enter "58" — the two-digit identifier for the responsible division for Traffic Safety grants. (This entry represents the first two digits of the 10-digit miscellaneous contract number.)

MISC CONTRACT NUMBER

Enter the remaining eight digits (after the "58") of the miscellaneous contract number assigned by the Finance Division (FIN).

VENDOR IDENTIFICATION NUMBER

Vendor ID of sub grantee = This is the fourteen digit PIN number provided by the sub grantee and should be included on the face page of the grant. If sub grantee does not have a vendor ID, it may be obtained from the Comptroller of Public Accounts. This number must also be set in TxDOT's Universal Vendor System (UVD) before any payments can be processed.

AMOUNT

Enter the total amount of the grant that will be paid to the sub grantee. If this MCSF is an amendment or correction submitted to change the original amount, indicate the amount of the change only.

SIGN

Used on correcting entries of a TR ID 02/20 for reducing the "Contract Amount." Only a minus sign (-) may be entered.

A/E

Ignore this block.

EXP. DATE

Expiration date of the grant = On multi-year grants, this is the end date of the agreement.

CAT

Category = for traffic safety grants, always enter "1Z" (but check Code Chart 59 to be certain)

MGR. NO.

Manager number = Since all traffic safety grants belong to the Traffic Operations Division's Traffic Safety Section, the number entered here will be for the program manager in TRF-TS. District personnel completing this form should contact TRF-TS for this number.

RET. %

Retain age percent. Since there is no provision for retain age in traffic safety grants, the entry for this block will always be "00."

TYPE

Contract type = No entry is required in this block.

OTHER DIST/DIV/OFF

Leave this block empty.

STATUS

Mark changes of status from "Active" to "Closed" or "X" for completed.

AMENDMENT NO.

Number amendments sequentially.

4.9.6 Data Fields

Enter the following information in the following fields:

Data Field

Enter

Other Contract Number = the charge number.

Contractor = the name of the sub grantee as shown on the agreement.

Start Date = the date the sub grantee is authorized to begin work, if different from the date of the grant execution.

4.9.7 Unneeded Data

For traffic safety grants, no entries are necessary from the "Scope of Work" field down through the "Segment-Detail" field.

4.9.8 "Prepared by" and "Date"

Enter the name of the person preparing the form. This person attests to its accuracy. Enter the date the form was prepared. A phone number for the person responsible for preparing this form would also be helpful.

4.9.9 Processing

Submit the original completed MCSF to the district accounting office. The district accounting office will enter the appropriate data and forward the form to the TRF. TRF will file this copy with the payment copy of the grant.

When corrections or updates are needed (for amendments or supplemental agreements), an MCSF should be completed and filed in the TRF's file record. Submit an MCSF to the district accounting office for data entry.

Section 10
Execution and Delivery

4.10.1 Day of Execution

Traffic safety grant agreements are executed on October 1st (or upon approval, if after October 1st). Project activity can begin and costs can be incurred on the day of grant execution.

4.10.2 Grant Delivery Meeting

On the day of execution, or as soon as possible thereafter, the project or program manager should schedule a grant delivery meeting with the sub grantee to review and discuss the terms of the agreement.

The grant delivery meeting should be designed to meet the requirements of the sub grantee and TxDOT. For example, a sub grantee entering into its first agreement with TxDOT will need a more detailed meeting. If the sub grantee has had many grants with TxDOT, the delivery meeting can be abbreviated.

4.10.3 Meeting Participants

Sub grantee participants at the grant delivery meeting should include:

. The project director
. The fiscal officer and accounting staff persons responsible for preparing the Request for Reimbursement (RFR)
. Subcontractors (when appropriate)
. Other staffs that will participate in project activity, especially those who will be responsible for completing reports and preparing Requests for Reimbursement (RFRs).

TxDOT staff attending may include:

. Project manager or program manager
. Fiscal staff
. Auditors

4.10.4 Meeting Agenda

Basic items that need to be covered and explained in detail to the sub grantee staff include:

. What is expected of the sub grantee, including:
• Preparation and submission of the RFR
• Preparation and submission of the performance report (including under runs and overruns) and the administrative evaluation report (AER)
. What is expected from TxDOT Personnel?
. How will the project be monitored?
. What costs will be eligible for reimbursement by TxDOT
. Documentation required for expenditures
. Project objectives
. Evaluation of project results
. Grant contents
. Audit requirements, records retention
. Other, as dictated by the nature of the grant.

A supply of current TxDOT forms that the sub grantee will need during the course of the project should be presented and discussed at the delivery meeting.

Points of contact should be established (telephone numbers, fax numbers) at the meeting.

It might be advisable to find out what word processing capability the sub grantee has. Since many of the documents and forms are generated in MS Word, it may be possible to provide them on computer diskettes, if the sub grantee has the capability to use them.

4.10.5 Record of Meeting

The project or program manager should make a record of the meeting by completing the Grant/Contract Delivery Meeting form (TxDOT Form 1764). This form is provided in Section 12, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from the Traffic Operations Division (TRF). An automated version of this form is also available through the online version of this manual (click on the form number).

Section 4.11
Grant Agreement and Contract Amendment

4.11.1 Introduction

During the active period of a project, changing conditions may require that the original grant agreement be amended.

If both parties consent to altering the project in some way, then a formal grant agreement or IAC amendment document must be executed to effect the change.

Some reasons for amending the grant agreement or IAC might include:

. Adding or deleting a performance goal
. Increasing or decreasing the budgeted amount
. Moving budget cost items from one cost category to another
. Adding, deleting, or changing performance indicators
. Changing the project begin or ending date
. Changing, adding, or deleting listed objectives of the Action Plan.

Amendments are also executed to authorize a material change in other terms and conditions.

NOTE: Requests for amendments must be submitted for approval before the revision is implemented.

4.11.2 Amendment Process

Amendments are approved the same way as the original agreement. Either the division or district coordinates the preparation and execution. If the agreement is for a local project under $100,000, the district engineer (DE) signs the amendment; if the amount is $100,000 or more, the DE recommends approval to the Traffic Operations Division (TRF).

The TRF director executes the amendment on behalf of TxDOT, unless the amendment is to an IAC of $50,000 or more, in which case the amendment must be processed through the Contract Services Office (CSO) and signed by the CSO director. If the amendment is to an IAC that was initially less than $50,000, but increases it to $50,000 or more, then the amendment must be processed through CSO.

4.11.3 Budget Amendments

No changes to a sub grantee's budget are allowed without a budget amendment approved by TRF. Therefore, no changes should be made to the approved total budget amounts (that is, line item cost categories and accounting codes) in the RFR until after a budget amendment as been approved, except as noted under the following subheading.

4.11.4 Allowable Cost Overruns

Sub grantees may overrun a budget category (see "Budget Categories" in Section 4 of this chapter) without a budget amendment, as long as the overrun does not exceed five percent of the maximum amount eligible for reimbursement and there is a commensurate under run elsewhere in the budget. The maximum amount eligible for reimbursement under the approved budget must not be exceeded without an approved budget amendment. Sub grantees must notify the district (for district-managed projects) and TRF-TS of such cost overruns and related under runs. This notification must be in the form of an attachment to the RFR that covers the period of the changes and must also explain the reasons for the changes.

EXAMPLE: A sub grantee is projecting an overrun of $200 in Travel and Per Diem (accounting code 300 of the Labor category). The total reimbursable amount in the approved budget is $4,000. Since the projected $200 overrun is exactly five percent of $4,000, it meets the allowable overrun policy requirements, provided there is an under run of at least $200 in another budget category (such as Other Direct Costs).

4.11.5 Suspension of Time

When a grant agreement includes a defined project period with an established completion date, there can be no suspension of time. Work can be suspended, if necessary — but time charges cannot.

The agreement expires on the specified date unless a prior amendment is executed.

If a local government needs additional time to complete the project because of delays associated with any suspension of work, an amendment to extend the project period must be executed before the original grant end date is reached and if the project is included in the new HSP.

4.11.6 Amendment Document

The amendment document is usually short and typically addresses only what will be changed. The forms used are:

. TxDOT Form 2078 = Traffic Safety Grant Agreement Amendment
. TxDOT Form 2082 = Traffic Safety Interagency Contract Amendment.

Samples of these forms are shown in Section 12, "Forms," at the end of this chapter. Because the forms may change from year to year, preparers should obtain the latest version from their project managers or the Traffic Operations Division's Traffic Safety Section. Automated versions of these forms are also available through the online version of this manual (click on the form number).

The first part of the amendment is nearly identical to the opening part of the original agreement. This re-identifies, by miscellaneous contract number, charge number, names of the parties, the date the original agreement was executed (October 1st or when signed by TxDOT, whichever occurred last), and a short descriptive title of the project. In addition, the original completion date listed in Article 1 of the agreement needs to be restated, as does the original maximum amount payable on the face page of the grant or IAC.

4.11.7 Change Statement

The "change statement" in the amendment document (sample in Section 12 of this chapter) usually states first the way the original grant was written and then gives a brief explanation of why the change is necessary and what the new language will be.

EXAMPLE: One project objective was to "conduct two four-day workshops for law enforcement personnel." However, the first workshop was so well received that additional workshops will be required before the end of the project period. Therefore, both parties agree that the number of workshops needs to be increased from two to four.

Since the objectives are listed in Attachment A, Approved Project Description, this attachment will need to be referenced, along with an indication what is to be changed. Besides the objective statement, it is possible in the above example that the Action Plan will also change.

If the budget is changed, then Attachment B will need to be referenced and a "revised" Attachment B included with the grant amendment. In the upper right corner, just below the title "Attachment B," insert the word REVISED, followed by the date of the revision.

EXAMPLE: Revised 01/01/2002

4.11.8 Amendment Statement

After the reasons for the change, the following statement needs to be included in the amendment:

NOW THEREFORE, premises considered, the Department [or Receiving Agency] and the Sub grantee [or Performing Agency] agree that the grant agreement is amended as follows:

All sections of the grant agreement or IAC to be amended are listed under the AGREEMENT.

EXAMPLE: Attachment A, Approved Project Description, is revised to read as follows:

- Performance Goal 2 on page 2 of 8, change the number of workshops from two to four.
- Action Plan on page 8 of 8, indicate a "P" in June and August columns after Line Item 5, Workshops Conducted.

4.11.9 Amendment Processing

A formal amendment will follow the same approval processing procedures as the original agreement did. The same signature authority that applies for the original agreement also applies for any amendment to that agreement (see Chapter 1, Section 4, "Signature Authority"). As with the original grant agreement, the amendment becomes effective when signed by the appropriate authority. For IACs of $50,000 or more, the amendment will be processed through the Contract Services Office (CSO) and signed by the CSO office director.

4.11.10 Amendment Filing

When the amendment is fully executed and filed with TRF-TS, TRF-TS will distribute it to all recipients of the original agreement. The document should be filed with the original agreement.

Section 4.12
Forms

4.12.1 Introduction

This section contains sample grant agreement and contract documents and attachments. Because the agreement form and attachments change from year to year, preparers should obtain the latest version from their project managers or the Traffic Operations Division's
Traffic Safety Section (TRF-TS).

This section also lists other forms described in this chapter. The print version of this manual contains copies of each form. These forms may be photocopied as necessary. Copies may also be obtained from TRF-TS.

Automated versions of these forms are available through the online version of this manual (click on the form number).

4.12.2 List of Forms

This section contains the following forms in the following order:

Forms in this Chapter	Described in Section
PRTSC Form Number/ Form Name	
2075	
DOT Form Number / Form Name	

Described in Section

Traffic Safety Program Grant Agreement

1, 2, 5

2076

Traffic Safety Project Description (Attachment A, including 1852 Action Plans)

3

2077

Traffic Safety Project Budget (Attachment B)

4

1854

Standard Assurances (Attachment C)

5

1855

Debarment Certification (Attachment D)

5, 6

1856

Lobbying Certification (Attachment E)

5, 6

1918

Child Support Statement (Attachment F)

5

2078

Traffic Safety Grant Agreement Amendment

11

2079

Traffic Safety Interagency Cooperation Contract

1, 2, 6

2080

Traffic Safety Interagency Cooperation Contract General Terms and Conditions

6

2081

Traffic Safety Subcontract General Terms and Conditions

5

1722

Miscellaneous Contract Summary Form (Non CIS)

9

2082

Traffic Safety Interagency Contract Amendment

11

2083

Traffic Safety Interagency Contract and Amendment — CSO Transmittal

6

1857

Checklist for Traffic Safety Grant Review

8

1919

Checklist for Interagency Cooperation Contract (IAC) Review

8

1764

Grant/Contract Delivery Meeting

10

2077). the approved project budget is described in detail in Section 4 of this chapter.

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Chapter 6

Monitoring

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Section 6.1
Overview

6.1.1 What Is Project Monitoring?

Monitoring is the process used by project directors, local and federal reviewers as a management tool for project control. It is also a method to track progress and achievement of project objectives and performance measures. It serves to monitor compliance with procedures, laws, and regulations.

As a management tool it helps to detect and prevent problems, identify changes needed, identify training or assistance needed, provides data necessary for daily operations, planning, and evaluation and identify exemplary projects and best practices.

Project monitoring helps determine the accountability of the decisions taken by the project management, and timeliness of expenditures.

NOTE: Unless otherwise indicated, all references to "grants" include both traffic safety grants and interagency cooperation contracts (IACs). Likewise, all references to "sub grantees" include recipients of both traffic safety grants and IACs.

6.1.2 Monitoring vs. Evaluation

It is very common to confuse the concepts "monitoring and evaluation". While monitoring is an on-going/periodic process, evaluation is done at the end of project. It examines and judges the worth, quality and significance of the project. Evaluation determines how well a project is achieving objectives and activities, and measures the value of the activities of the project.

6.1.3 Why is it necessary to monitor?

Monitoring and reporting program performance are both local and federal requirements of the Uniform Grant Management Standards, Subpart C, Section 40 (b)(2)(i-iii), available from the Governor's Office State Grants Team, and the Common Rule (49 CFR 18.40), which is available in the US Department of Transportation (USDOT) Highway Safety Grant Management Manual. Monitoring is required in order to:

It helps keep track of, regulate and control the status of the project. It detects critical problems, identifies successes, measures progress, etc. In summary, it encourages program refinement and fine tuning.

6.1.4 Types of Monitoring

Monitoring is formal and informal, financial and operational. The most common types of monitoring are:

. Ongoing contact with the sub grantee through phone calls, e-mails, Correspondence, and meetings

. On-site monitoring reviews of project operations, management, and financial records and systems

. Review of project Performance Reports

. Review and approval of Requests for Reimbursement (reimbursement is addressed in Chapter 5, Sections 3 and 4)

. Desk review of other documents in the project-grant files for timely submission and completeness

. Review of reports from the Traffic Safety Database

. Monitoring of district, division traffic safety activities, grant management and oversight practices.

Note: Monitoring could be scheduled or unscheduled.

6.1.5 Major Elements of Monitoring

The following elements are important to consider when determining the appropriate level of monitoring:

. Frequency and timing of the monitoring

. Items to cover

. Procedures to follow

. Persons to involve

. Person responsible

. Documentation to complete

. Evidence of present or potential problems

. Training and assistance provided

. Follow up activities.

Answering the questions of how often, who to involve, and how to monitor depends on the following criteria:

6.1.5.1 Monitoring Criteria (Risk Factors)

Criteria	Explanation
The size and complexity of the project, and the amount of money involved in the grant	The larger and more complex the project, the more frequent and formal the monitoring should be.
The capabilities and experience of the sub grantee, including relevant training attended	Lower capabilities and/or lack of experience of the sub grantee normally requires more frequent and formal monitoring.
Any indications of problems, lack of performance, or change in direction	The more problems and changes, the more frequent and formal monitoring should be.

NOTE: The grant agreement should define how and how often this monitoring will occur.

Section 6.2
Ongoing Monitoring

6.2.1 Introduction

On-going monitoring occurs in the ordinary course of operations. It includes regular management and supervisory activities and other actions personnel take in performing their duties. Monitoring assess the quality of internal controls and system performance.

Ongoing monitoring occurs every time a program manager holds a discussion or communicates with a sub grantee project director about the project and its performance.

6.2.2 Frequency

No specific frequency is required to conduct a monitoring. Therefore on-going monitoring can occur daily, weekly, or monthly, as necessary. Weekly phone calls may be appropriate if there are problems. Monthly status meetings might be needed for complex projects or those with significant problems. Written correspondence, including e-mails, should address routine matters, unless problems are encountered. Quarterly review meetings between the sub grantee and the project or program manager are required.

The sub grantee's project director should monitor work under the grant agreement with sufficient frequency to be sure that the work is progressing according to the Action Plan and with sufficient frequency to quickly identify any major problems or variances from the plan. Careful monitoring of work is the best method of assuring compliance with the grant agreement and preventing disputes.

6.2.3 Issues to be covered

Any issue related to the progress and management of the grant might be covered in ongoing monitoring. Although usually limited to the progress of activities, ongoing monitoring should also cover:

. The timely submission of complete and correct reports

. Required documentation,

. Budget issues,

. Overruns or under runs,

. Problems encountered,

. Procurement procedures,

. Projected changes,

. The need for any amendments,

. Best practices, etc.

6.2.4 Procedures

The program manager must follow the procedures listed below when preparing for monitoring:

. Review all paperwork related to the project.

. Routinely set aside time to call or meet with sub grantee personnel.

. Make a list of issues or questions to cover prior to the contact.

. Make a list of items requiring follow up.

. Documentation of contacts, such as notes or e-mails

. Ensure that all issues are covered and that a deadline has been agreed upon to resolve any issues.

. Ensure that each grant agreement includes a provision that the sub grantee will arrange meetings with the program manager, at least quarterly, to present the status of activities, discuss problems, and present a schedule of activities for the following quarter's work.

. Schedule appointments

. Inform project director of records to be reviewed, persons to be contacted and any other requests or requirements.

Note: All documents should be kept in the files and made available for monitoring

6.2.5 Participants

On-going monitoring should involve grant personnel with management or oversight responsibility for the project. In addition to the project director, this would include a financial officer, possibly an agency grants manager, and any other key project personnel.

PRTSC has an internal review analyst (IRA) Monitoring Coordinator who is trained to monitor and audit grants. This person is an excellent resource who can assist the program manager and provide guidance on laws, regulations, policies, and procedures.

6.2.6 Documentation

Originals of all checklists, reports, and correspondence are to be kept in the "file of record" of the PRTSC. A note to the file should be provided to document meetings and discussions. This documentation becomes extremely important during the course of the project in case of changes in the project activities, budget, or grant personnel. The documentation is also extremely important at the end of the project, since it is used to evaluate project and sub-grantee performance. It is also necessary if is necessary to initiate a legal process.

Section 6.3
Project On-Site Monitoring

6.3.1 Background

Calls, letters, and occasional meetings are generally not sufficient to adequately monitor a project. In most cases, a program manager (for state-managed projects) will need to go on site to review project status, documents, and sub grantee grant management and financial records and systems. This type of in-depth review is often called "project on-site monitoring" because the program manager must actually go to the location of the project and the offices of the sub grantee to conduct this monitoring. On-site monitoring should involve all project personnel with management or oversight responsibility for the project, including a financial representative.

6.3.2 Frequency

On-site monitoring for new sub grantees of projects must be completed within the first quarter of the project. On-site monitoring for projects beyond the first year must be conducted at least once during the first three quarters of the fiscal year. However, the visits can occur more frequently during the fiscal year, particularly if a project evidences problems.

6.3.3 Items to Review

On-site monitoring includes all issues related to the effective and efficient operation of the project. The following, though not all-inclusive, are the most important items to review:

. Progress toward achievement of objectives and performance measures

. Adherence to the Action Plan

. Timely submission of complete and correct reports, including required documentation

. Status of expenditures as they relate to the budget, including any overruns or under runs

. Accounting records

. Personnel records and time sheets

. Any necessary pre-approvals

. Supporting documentation (signature authority letter, training documentation, verification of average cost per mile to operate patrol)

Section 6.2.4 presents a more thorough presentation list of issues related to operation of projects.

In addition, the program manager will normally inventory and inspect annually any equipment purchased or leased as part of the project and ensure that it is being used for the purpose for which it was bought or leased under the grant agreement or IAC.

6.3.4 Advance Preparation

Prior to the on-site monitoring, the program manager should:

. Plan each on-site monitoring visit well in advance (preferably at least three to four weeks).

. Refer the project director to the appropriate procedures (Section 6.2.4) and checklist.

. Carefully review the grant agreement to determine which activities in the Action Plan should have been accomplished by the on-site monitoring date.

. Note any special terms, conditions, or problems that need monitoring.

. Review all correspondence, Performance Reports, and Requests for Reimbursement submitted prior to the visit.

. Set up appointments with key project staff (management and fiscal).

. Provide a list of the types of documents to be reviewed, including time sheets, purchase vouchers, and forms.

. Note any items requiring follow-up from previous monitoring visit.

6.3.5 Review of Source Documents

During at least one on-site monitoring visit, the program manager will review source documents and evidence of task completion, depending upon the activities to be conducted and the types of costs involved in the project. Examples of source documents to be included in the financial review include:

6.3.5.1 Source Documents Reviewed During On-Site Monitoring

Document Type	Notes
Requests for Reimbursement	Include any appropriate outlay detail forms or other supporting documentation.
Time sheets	Time sheets, pay records, payroll registers, and possibly personnel (salary rate) records must be reviewed to determine that salary and wage costs are fully supported. Time sheets must account for 100% of time, regardless of the amount charged to a grant. If only a percent of time is to be reimbursed, then the prorated amount must be correct.
Fringe benefits	If reimbursable, fringe benefits (such as health insurance, pension plan, etc.) must correspond to the amount or percent in the executed grant budget.
Travel costs	Only travel directly associated with the grant may be reimbursed. This might include, for example, travel to meetings called by PRTSC.
Invoices and payments	Only those costs in the approved budget may be reimbursed. Any payments must be directly attributable to the grant costs.

In reviewing these documents, a sampling methodology may be used, either randomly or selectively (such as, every fifth voucher or every other time sheet). The purpose of the financial document review is to ensure that costs claimed reconcile with the approved grant budget and the documentation.

6.3.6 Review of Project Status

The program manager will review the status of project activities. Examples of evidence of progress toward task completion might include:

. Attendance rosters for training projects or events

. The number of citations and warnings for enforcement projects

. Newspaper clippings of events and public information activities

. Written analyses and reports for data or problem identification projects

. Survey or questionnaire results

. Personnel training records

6.3.7 Review of Budget Requirements

The program manager will review appropriate program and financial documents for adherence to budget requirements, including, but not limited to, determining whether:

. Expenditures are on schedule

. Costs are in the approved budget category or any subsequent amendment

. Any necessary prior approvals for travel, equipment purchases, or changes have been obtained

. Appropriate procedures have been followed for all expenditures

. Appropriate supporting documentation, including those related to matching funds, is available and filed.

6.3.8 Direct Observations

Although not required, on-site monitoring could also include direct observation of activities performed. These might include attendance or participation in a meeting, workshop, training course, press conference or other media event, presentation to a school, organization, or civic club, task force or committee meeting.

6.3.9 Documentation

The project or program manager will complete all sections of the Traffic Safety On-Site Project Monitoring Checklist and Report (Form _____), sign it according to the instructions provided, and attach copies of all appropriate records and other documents reviewed during the visit. The sub grantee and the project or program manager will each retain a copy of the report. The original with attachments will be placed in the "file of record" of the PRTSC. The form is provided in Section 7, "Forms," at the end of the print version of this chapter. Instructions are printed on the form. This form may be photocopied as necessary. Copies may also be obtained from the PRTSC.

Section 6.4
Project Performance Reports

6.4.1 Introduction

Monitoring is also dependent upon the timely submission and careful review of each project Performance Report submitted by the sub grantee.

6.4.2 Content

Performance Reports will contain brief information on the following:

. A comparison of actual accomplishments to the objectives established for the period.

. A computation of the cost per unit of output may be required if that information will be useful, where the output of the project can be quantified,

. Correlation between the Performance Reports and the Request for Reimbursement Program managers will compare the reports and the RFR to ensure that the level of project activity is consistent with the fund expenditure claimed in the corresponding RFR.)

. The reason for slippage if established objectives were not met

. Additional pertinent information including, when appropriate, analysis and explanation of cost over runs or high unit costs

6.4.3 Frequency

For short-term projects, there may be only one report submitted by the sub grantee at the end of the project. For longer projects, the sub grantee will submit reports at least quarterly and preferably monthly. The frequency of the Performance Reports is established through negotiation between the sub grantee and the program manager.

However, under certain circumstances — provided for in the Uniform Grant Management Standards, Subpart C, Section 40(d)(1–2) and Article 7 of the Grant Agreement General Terms and Conditions — TxDOT must be informed as soon as the following types of conditions become known:

. Problems, delays, or adverse conditions, including a change of project director or other changes in sub grantee personnel that materially affect the ability to meet the objective of the award (This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.)

. Favorable developments or events that enable meeting time schedules and objectives sooner at less cost than anticipated or producing more beneficial results than originally planned

. Unfavorable developments or events that will prevent the meeting of time schedules and objectives

Such circumstances would call for additional unscheduled project Performance Reports.

6.4.4 Documentation Requirements

All parts of the Performance Report form (Form _____) must be completed. Supplemental information and documentation may be submitted with the Performance Report. Instructions are included with the form. The Performance Report form is provided in Section 6, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from the PRTSC.

For each objective, a detailed updated Action Plan (Form _____) is required as part of the Performance Report. The original Action Plan is part of the grant agreement (Section C, Form CST-2 Attachment D). Update the Action Plan with each report. Use the code letters provided in the detailed Action Plan's key to update activity status as shown.

Change the code from "P" (planned activity) to "C" (completed activity) to note that an activity has been completed. Figure 6-1 shows an example of an undated Action Plan. If the activity schedule has changed, enter an "R" (revised) in the appropriate column. If an "R" is necessary, the reason should be explained in Number 6 of the Performance Report.

PUERTO RICO TRAFFIC SAFETY COMMISSION
P.O. BOX 41289, MINILLAS STATION
SANTURCE, PUERTO RICO OO940

DETAILED ACTION PLAN

Fiscal year _____

PROJECT NUMBER:	PROJECT TITLE:	KEY
		P = planned activity
		C = completed activity
		R = revised

SUB GRANTEE:

OBJECTIVE # ____ :

ACTIVITY:	RESPONSIBLE:	PROJECT MONTH													
		OC	NO	DE	JA	FE	MR	AP	MY	JN	JL	AU	SE	OC	NO
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															

10.														

Figure 6-1. Example of updated Detailed Action Plan (Form 1852)

Annex Report

The Annex Report form (TxDOT Form 1872) is specifically for documenting the enforcement activities and performance of Selective Traffic Enforcement Program (STEP) grants. The sub grantee must enter all Performance Report and Annex Report data into the Buckle Up Texas website at http://www.buckleuptexas.com prior to submission of the hardcopy reports to TxDOT. Sub grantees must also submit hardcopies of both reports to their district project managers. Printouts of the website are acceptable for hardcopy submission, unless an alternative has been arranged.

Section 6.5
Resolution of Findings

6.5.1 Introduction

During the course of a project, circumstances may arise that accelerate project activities, delay the project, or are otherwise outside of the scope of the project. According to the Common Rule, the sub grantee must inform the grantors of any events that may have "significant impact upon grant or sub grant activity" as soon as these become known. These conditions are defined under "Frequency" in Section 4 of this chapter.

Notification and resolution of adverse or favorable conditions, as appropriate, between a sub grantee and PRTSC, or PRTSC and the federal grantor agency (NHTSA), are described below.

An incomplete or incorrect Performance Report or RFR should be immediately returned to the project director for correction. Appropriate documentation of the nature of the problem should be included in the transmittal.

To ensure the completeness of the finding presentation the following information must be included:

Title: A short sentence that summed up the nature of the finding.

The situation: An explanation of what happened. A detailed description of the finding.

The criteria: The standardized form used to evaluate the situation. It could mean the law, norm, ruling, procedure, memorandum, etc. that serves as reference to validate the monitor's opinion.

The effect: It is the observable result for not complying with one or more criteria, and what it means for the project and for the public interest.

The cause: It answer why did the situation happen. Describes the fundamental reason why the situation occurred. It is what motivates the incompliance with the criteria. It helps the monitor prepare the recommendations.

The recommendation: The proposed measure to correct the situation.

Action taken: A description of any actions or options the sub grantee may make in response to the finding and a date by which the sub grantee should have implemented the recommended action or advised the program manager of a proposed alternative, or both (under most circumstances, this date should be no more than 30 days after written notification by the project or program manager).

All findings must be reported, even though the situation has been corrected at the time at the report. Also, the monitor should report situations that has not occurred, but can occur and affect adversely the results of the project.

Copies of all the correspondence related to the findings, including copies of e-mail exchanges, are to be included in the file of record.

6.5.2 First-line Resolution — Minor Findings

The PRTSC program manager notifies the sub grantee's project director in writing upon any initial indication of minor discrepancies or errors in reporting, project implementation, or accounting.

Examples of minor discrepancies include:

. Delays in activities that will not adversely affect the timely completion of the project

. Typographical errors in an RFR that would not affect the amount reimbursed

. The omission of secondary performance data

6.5.3 Resolution of Minor Findings: Options

Minor findings should be corrected before they become major problems. The following table shows examples of ways in which a project or program manager may resolve minor findings. Left undetected or unresolved, minor discrepancies may become major problems.

6.5.3.1 Resolution of Minor Findings

Finding	Resolution
Minor typographical error in RFR	Make correction, initial, and copy appropriate parties. Do not use whiteout.
Unapproved or ineligible cost in RFR	Return report to sub grantee and ensure correction in subsequent RFR.
Delay in reporting	Provide written reminder of due dates; provide assistance.
Data omitted from reports	Return report to sub grantee and provide written reminder and explanation of purpose of data.
Delay in activity	Discuss delay with sub grantee's project director; ensure Action Plan is current.

6.5.4. Second-line Resolution — More Serious Error or Discrepancy

Major or more serious findings are those that do not abide with the laws, rulings, memorandum, etc. and the contract agreements signed by the sub grantee. Upon a repeated incidence of a finding or a more serious error or discrepancy, the program manager provides a notice in writing to the sub grantee.

Examples of more serious errors or discrepancies include:

. An RFR for an unallowable item

. Typographical or mathematical error that affects the amount of reimbursement

. Omission of a significant amount or type of reporting information

. Actions taken without prior approval when the grant stipulated prior approval

. Significant delay in achievement of objectives and performance measures

In addition to the information required for a first notification, this second-line notice would include any potential ramifications or imposed requirements. These, as defined in the *Uniform Grant Management Standards*, might range from temporary delays in reimbursement to cancellation of the grant agreement.

6.5.5 Resolution of Significant Findings

Significant findings are to be addressed immediately, with notification to the sub grantee. For local projects, such notification must come from the district engineer, or his or her designee. For state projects, such notification must come from the director of the Traffic Safety Section, or his or her designee.

Examples of significant findings include:

. Delays that is likely to significantly impact successful implementation of the project

. Discovery that an amendment was made in which the Local share formula is inaccurate

. Indication of fraud or other illegal activity associated with management or implementation of a project

.continuing delays or omissions in the submission of required documents

. Consistent failure to abide by a provision in the grant agreement

Notification is to be made to the sub grantee's signatory with single copies to:

. The appropriate federal grantor agency, if federally funded

. The project director Program

. The PRTSC signatory

. The file of record

6.5.6 Resolution of Major, Significant Findings: Options

The following serious incidents provide examples of ways a project or program manager is to resolve significant findings:

6.5.6.1 Resolution of Major, Significant Findings

Finding	Resolution
Significant delays due to unforeseen circumstances	Renegotiate Action Plan; ensure completion of project grant amendment, if necessary.
Failure to submit a Performance Report	Withhold RFRs until related Performance Report has been received.
Unapproved or ineligible costs (greater than $250)	Return unapproved RFR for corrections or demand that the necessary correction or adjustment be made to subsequent RFR or final RFR.
Inability to complete necessary tasks	Cancel grant agreement, preferably on a mutual basis.
Illegal activity	Ensure investigation is being conducted; initiate "stop work" order if appropriate.

6.5.7 Project Audit

If serious financial problems are identified, PRTSC may request that Audit Office perform an audit.

6.5.8 Mediation or Cancellation

If actions are not taken to resolve findings, or if actions taken are not successful in resolving problems encountered, then the project is to be canceled. However, mediation by PRTSC may be initiated prior to cancellation in a final attempt to resolve differences and come to terms on actions needed. Mediation may be initiated by the sub grantee or an official of PRTSC, including the program manager, programs director or administrator, or traffic operations director. Results of mediation are considered final for all parties. Work may continue at a reduced level during mediation if approved by PRTSC. If the grant agreement ends during mediation, a new grant is not to begin until the mediation has been successfully completed.

6.5.9 Right to Appeal

The sub grantee may appeal a decision made by PRTSC, according to the provisions of the grant agreement. This appeal does not apply to any situation that has gone into mediation.

Section 6.6 (ANTES 7)
Forms

6.6.1 Introduction

This section lists the forms described in this chapter. The print version of this manual contains copies of each form. These forms may be photocopied as necessary. Copies may also be obtained from the PRTSC.

6.6.2 List of Forms

This section contains the following forms in the following order:

5

6.6.2.1 Forms in this Chapter

Form Number	Form Name	Described in Section
1869	Traffic Safety On-Site Project Monitoring Checklist and Report	3
2032	Checklist for Traffic Safety District Compliance Monitoring	4
2122	Traffic Safety Grant Management Risk Assessment	4
1871	Performance Report	5
1872	Annex Report	5

PUERTO RICO TRAFFIC SAFETY COMMISSION
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SANTURCE, PUERTO RICO OO940

DETAILED ACTION PLAN

Fiscal year _____

PROJECT NUMBER:	PROJECT TITLE:	KEY
		P = planned activity
		C = completed activity
		R = revised

SUB GRANTEE:

OBJECTIVE # ____ :

ACTIVITY:	RESPONSIBLE:	PROJECT MONTH													
		OC	NO	DE	JA	FE	MR	AP	MY	JN	JL	AU	SE	OC	NO
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															

Chapter 7

Evaluation

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Section 7.3 — Annual Report to NHTSA.....7-9
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Section 7.1
Overview

7.1.1 Background

Traffic safety efforts involve four basic steps:

1. Problem identification
2. Countermeasure development
3. Countermeasure implementation
4. Evaluation.

Evaluation brings the traffic safety process full circle; because the results help managers determine whether or not any of the preceding steps need adjustments. For this reason, evaluation is an ongoing process in the management of the state's traffic safety program.

The outcome of each highway safety project will be evaluated for its effectiveness and benefits. The following types of evaluation may be required:

Administrative - compares planned use of resources (people, money and material) and task schedules with actual resource use and adherence to schedules. Specific examples include: compliance with work schedules and estimated expenditure levels in developing a traffic enforcement program; acquisition of approved equipment as planned and budgeted; or a number of law enforcement officers trained.

Performance - measures change which occurs in the operational setting as a result of the activity or project. Examples: include number of citations issued at

targeted locations; reduction in response time of ambulance to traffic crashes; or increased proficiency of trained officers.
Impact - measures change in the number of crashes or their severity.
Examples: include crash reduction attributable to a selective traffic enforcement program; or reduction in number of "savable" crash victims dying in transport to hospitals.

NOTE: Unless otherwise indicated, all references to "grants" include both traffic safety grants and interagency cooperation contracts (IACs). Likewise, all references to "sub grantees" include recipients of both traffic safety grants and IACs.

7.1.2 Purpose of Evaluation

Evaluation allows those involved to:

. Assess project or program effectiveness

. Improve countermeasures

. Allocate scarce resources more efficiently.

Without evaluations, sub grantees, project directors, and program directors and coordinators could not know:

. When to make adjustments to countermeasures development or implementation

. If programs and individual projects are accomplishing their intended results

. If one program is more or less effective than another

7.1.3 Why Evaluation is sometimes neglected

Evaluations are often neglected because they:

. Are difficult to perform

. Do not by them enhance program or project effectiveness

. Sometimes yield unwelcome or discouraging results.

7.1.4 Decision Outcomes

Using evaluation results, project and program managers arrive at one of three possible "decision outcomes":

. To continue with the activity as it is

. To modify the activity to improve performance

. To cancel the activity for lack of progress or poor performance

Section 7.2
Project Evaluation

7.2.1 Introduction

Project evaluation is conducted at four different stages. Each stage of this process is performed at a different level of administration. The following table shows the four stages of project evaluation and who performs them.

7.2.1.1 Performance of Project Evaluation

Type of Evaluation	Performed by
Periodic project monitoring	Project and program managers
Mid-year reporting	Project and program managers
Final administrative evaluation	Project and program managers
Annual Report	

This section covers the first three stages of project evaluation. The annual evaluation report is covered in the following section of this chapter (Section 3).

7.2.2 Periodic Project Monitoring

Data gathered through the project monitoring process (covered in Chapter 6 of this manual) is an important part of evaluation of the project.

Project performance reports and Requests for Reimbursements normally give an evaluator some sense of whether or not the project is proceeding according to the action plan in terms of activities reported and expenditures included. Anything that appears out of the ordinary can then be followed up with an on-site monitoring visit. (In addition, on-site monitoring visits provide an opportunity to determine progress and detect problems.) In this way, the evaluator might discover a minor problem early and recommend an early correction in activity or tighter fiscal control to avoid a major problem later.

7.2.3 Mid-Year Reporting

At the midpoint of each fiscal year, each project or program manager will perform an evaluation which includes information from the Traffic Safety Database and submit it to the PRTSC for preliminary analysis

no later than six weeks after the end of the first half of the fiscal year. The information is collected using the HSP Status Report (TxDOT Form 1873).

Form 1873 is provided in Section 4, "Forms," at the end of the print version of this chapter. This form may be photocopied as necessary. Copies may also be obtained from PRTSC.

The project or program manager uses the HSP Status Report to document whether or not various requirements and aspects of the grant are on schedule. The project or program manager provides a yes or no response to the following questions:

. Are the projects (activities) on schedule?
. Are completed performance reports on schedule?
. Have the performance goals being met?
. Were the monitoring visits conducted?
. Were the finance records reviewed?
. Was the monitoring report submitted to file of record (PRTSC)?
. Were the Requests for Reimbursement (RFR) submissions on schedule?
. Were Budget expenditures on schedule?
. Will a project extension be required for Fiscal Year ___?

Any of these items that are not on schedule require an explanation on an attached page. In cases where problems are noted, the project or program manager will indicate what corrective action will be taken.

Based on these HSP status reports, the PRTSC policies and procedures coordinator will prepare a summary of the HSP Status Reports and provide this to the project and program managers and the traffic safety director of PRTSC.

The relevant program or project manager will then review the Mid-Year (HSP) Status Reports to assess whether or not there are any problems that need resolving before the grant period runs out. The report should also indicate whether substantial under runs might be expected. In this event, the program manager might recommend reallocation of these resources to other areas where additional funds can be better utilized. Project and program managers submit these recommendations to the traffic safety director of PRTSC for approval prior to implementation.

7.2.4 Final Administrative Evaluation

At the end of the project, PRTSC conducts a final administrative evaluation. This is a judgment of value or worth based on measurement of actual tasks or activities compared with planned levels of performance of each program area project, and assessment of unit cost and other aspects of operational efficiency.

Within 30 days of the end of the project period, the sub grantee is required to submit a final quarterly (or monthly) performance report for the project to the project or program manager.

Within 45 days of the end of the project period, the sub grantee is required to submit the Administrative Evaluation Report (AER) to the project or program manager. The AER must be submitted in both paper and electronic format. This report is intended to be an overall, brief synopsis of the project performance for the year. Supporting documents should be attached to the periodic performance reports, and not to this

report. The report is submitted on the Administration Evaluation Report form (TxDOT Form 1874), shown in Section 4,

Forms are at the end of this chapter. This form may change slightly from year to year

After review by the project or program manager, the AERs are submitted to PRTSC for compilation and use in developing the annual report.

PRTSC compiles these reports, program area summaries and analyses, year end statistics, and other pertinent information for the Annual Report to NHTSA.

Within 60 days of the end of the project, sub grantees must submit all final requests for reimbursement to PRTSC. The final Request for Reimbursement is critical to the final closeout of the fiscal year budget, because it allows any residual monies to be carried forward to fund the next year's projects.

Section 7.3
Annual Report to NHTSA

7.3.1 Introduction

The Annual Report to the National Highway Traffic Safety Administration (NHTSA) consists of:

. The Annual Evaluation Report (compiled by PRTSC)

. The Financial Obligation Closeout (compiled by the Finance Division (FIN) in coordination with _____

Both are due within 90 days of the federal fiscal year end (on December 31st of each calendar year).

7.3.2 Annual Report

The Traffic Operations Division's Traffic Safety Section (TRF-TS) is responsible for completing the annual report, which describes the accomplishments of the Highway Safety Program. As prescribed in the "Uniform Procedures for State Highway Safety Programs," (23 CFR 1200.33), the report includes the following:

. A three to five page overview of statewide highway safety accomplishments

. A summary report by program area describing the results of the completed projects and including a synopsis of:

- Activities
- Costs and accomplishments

- Progress toward self-sufficiency
- Contributions of independent groups
- Any program income earned or used

. Significant legislative and administrative accomplishments

7.3.2 Financial Obligation Closeout

The financial obligation closeout is a final accounting of expenditures. As required in the "Uniform Procedures for State Highway Safety Programs" (23 CFR 1200.22), the financial obligation closeout will include:

. The final official voucher for total expenses incurred containing the following information for expenses claimed in each program area:

- Program area or project number
- Federal funds obligated
- Amount of federal funds allocated to local benefit
- Cumulative total cost to date
- Cumulative federal funds expended
- Previous amount claimed
- Amount claimed this period
- Special matching rate (if applicable)

. Final Highway Safety Program Cost Summary, (NHTSA Form HS 217).

NHTSA Form HS 217 is provided in Section 4, "Forms," at the end of the print version of this chapter. The Traffic Operations Division's Traffic Safety Section is responsible for completing this form and submitting it to the appropriate signature authority for transmittal to NHTSA for approval.

Section 7.4
Forms

7.4.1 Introduction

This section lists the forms described in this chapter. The print version of this manual contains copies of each form. These forms may be photocopied as necessary. Copies may also be obtained from the PRTSC

7.4.2 List of Forms

This section contains the following forms in the following order:

Forms in this Chapter	
Form Number / Form Name	**Described in Section**
HSP Status Report	
Administration Evaluation Report	
(NHTSA HS Form 217) Highway Safety Program Cost Summary	

Chapter 8

Program Closeout

Contents:

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Section 8.4 — Audit Coordinating Responsibilities. 8-11
Section 8.5 — Resolving Audit Findings.....8-15

Section 8.1
Overview

8.1.1. Introduction

This chapter addresses the activities that occur after the cessation of project and program activity for a given fiscal year.

Project closeout activities begin when all required performance reports, the project administrative evaluation, and final RFRs have been received. When final claims are processed, the Finance Division's (FIN's) procedures for preparation of the submittal of the final federal reimbursement must be followed. Included in this process is the final determination of what program funds were actually expended and what the under run amount is for carry forward to the next program year. Part of this process also involves the final determination of how much Section 402 funds were expended for local benefit (40 percent minimum required) and that the state and local match to the program net or exceeded the minimum required 20 percent.

Section 8.2
Project Closeout and Final Federal Reimbursement

8.2.1 Final Federal Voucher

The Finance Division (FIN) has until December 31st to submit the final billing for that current year to NHTSA. In order for FIN to meet this deadline, all final RFRs must be received from the sub grantees and entered into the automated payment system by mid-December. (FIN will set a specific date when final computer run times can be scheduled, accounting personnel holiday and leave schedules are known, and the

availability of the person with signature authority is known.) Any RFRs received after this date cannot be processed and approved for payment.

Federal law also requires that the final voucher's local benefit must equal at least 40 percent of total funds expended to date, less certain set aside funds, and also that the state and local funds match at least 20 percent of the total (federal and local) program.

Final vouchers are submitted to NHTSA in the same manner as progress vouchers except that they are routed through the Traffic Operations Division (TRF) so that the final Highway Safety Program Cost Summary form (HS Form 217) can be reconciled with the REC.1503. Within four to six weeks following the end of the calendar year, TRF issues an addendum to the Annual Report (AR) showing reconciliation with the final HS Form 217 and the REC.1503.

8.2.1 Closeouts

After the final voucher has been submitted, FIN closes out each project number for that fiscal year. After the closeout is completed, the automated accounting system does not allow expenditure to be charged.

Section 8.3
Single Audit Procedures

8.3.1 Introduction

The single audit concept provides that recipients of federal funds use their own procedures to arrange for independent audits that are to be made on an organization-wide basis, rather than on a grant or project basis. If this organization-wide audit complies with the specific requirements of OMB Circular A-133, then no additional audit requirements are normally imposed and all grantor agencies will rely on such audits.

The state and TxDOT have subscribed to the spirit and principles of the single audit concept. Therefore, the audit work of others will be relied on to the extent indicated by prudent judgment. Acceptance will be on the basis of written notice or other valid document, wherein, the validity of the audit work involved is reasonably assured.

8.3.2 Background

The basic directive pertaining to the audit of state and local governments, institutions of higher education, and other non-profit organizations is the Office of Management and Budget (OMB) revised Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Circular A-133 implements the Single Audit Act amendments of 1996 and provides uniform single audit requirements for all non-federal grantees including state and local governments, colleges and universities, hospitals, and other non-profit organizations. This Circular, which was issued June 30, 1997, applies to audits of fiscal years beginning after June 30, 1996, and supersedes prior versions of Circular A-133, as well as rescinding Circular A-128, "Audits of State and Local Governments."

8.3.3 Responsibilities

PRTSC, through the Audit Office (AUD), is responsible for:

. Determining if the federal funds are pass-through funds or expenditures

. Determining whether the sub grantee spent federal pass-through funds in accordance with applicable laws or regulations

. Obtaining copies of single audit reports from sub grantees in accordance with the guidelines established under OMB Circulars and A-133

. Insuring that single audit reports:

- meet the minimum Reporting Standards for Financial Audits as outlined in Chapter 5 of the 1988 Revision of the Government Auditing Standards as issued by the Comptroller General of the United States

- meet the requirements of the Statement on Auditing Standards No. 63 issued by the American Institute of Certified Public Accountants for Compliance Auditing Applicable to Governmental Entities and Other Recipients of Governmental Financial Assistance

- are obtained and reviewed within 30 days of receipt in AUD

- receive corrective action for noted deficiencies, such action being initiated and resolution obtained within three months after the audit report receipt date

- apply the sub grantee single audit to the project and consider whether adjustments of PRTSC records are needed.

8.3.4 Monitoring Sub grantees

In monitoring sub grantees, AUD performs the following actions:

. Identify all sub grantees that fall under the single audit requirements.

. Determine whether PRTSC is on the sub grantee's mailing list to receive the required single audit items.

. Initiate the necessary action to get PRTSC on the sub grantee's mailing list if not already there.

. Follow-up with sub grantee approximately 90 days after the end of their fiscal year to determine status of single audit

. Follow-up initial contact approximately 60 days later if receipt date was not established or report has not been received.

8.3.5 Reviewing Single Audit Reports

In reviewing single audit reports, AUD performs the following actions:

. Determine if the sub grantee's financial reports have already been approved by their Federal Cognizant Agency or State Single Audit Coordinating Agency. If they have, obtain copy of approval letter.

. Complete desk review within 30 calendar days of receipt of report.

. Resolve any discrepancies noted in the desk review. These should be resolved in the following order through:

- The sub grantee
- CPA firm, if necessary
- State Single Audit Coordinating Agency
- Federal Agency

8.3.6 Issuance of Final Audit Reports

The single audit report is examined closely to identify the projects, agreement, or grants representing funds administered by PRTSC. A report is then prepared and submitted to the appropriate division program director listing all projects identified in the Schedule of
Federal Financial Assistance as having received audit coverage.

If the audit report includes disallowances or unfavorable findings to be resolved, extracts or copies are forwarded to the sub grantee for collection of the moneys due or other resolution as appropriate. Information copies are provided to the Traffic Operations Division (TRF-TS) program managers and to the districts when appropriate.

8.3.7 Site Audits

In addition to audit coverage utilizing the single audit approach, AUD conducts a number of site audits each year on selected projects. AUD's audit workload is one of the key determining factors in how many projects are selected for site audit. Other factors include the previous audit history of the sub grantee and any current problems that may have arisen on a project.

Site audits are handled using AUD's normal site audit procedures. AUD forwards any findings noted during the audit directly to the sub grantee for collection of the moneys due or other resolution as appropriate. Information copies are provided to the TRF-TS program managers and to the districts when appropriate.

Section 8.4
Audit Coordinating Responsibilities

8.4.1 Introduction

Chapter 783 of the Texas Government Code, known as the Uniform Grant Management Act, provides for local governments to request and receive a single audit or a coordinated audit. A portion of this act, Section 783.008, Audit Conditions, is quoted as follows:

State Audits of Grants and Contracts to Local Governments

(a) To avoid duplicate audits and unnecessary audit costs, a local government receiving state-administered financial assistance may request by action of its governing body a single audit or coordinated audits by all state agencies from which it receives funds.

(b) On receipt of a request for a single audit or audit coordination, the governor's office in consultation with the state auditor shall within 30 days designate a single state agency to coordinate state audits of the local government.

(c) The designated agency shall, to the extent practicable, assure single or coordinated state audits of the local government for as long as the designation remains in effect or until the local government by action of its governing body withdraws its request for audit coordination.

(d) This section does not apply to audits performed by the Comptroller of Public Accounts or the State Auditor.

8.4.2 Purpose

The purpose of the State Single Audit Coordinating Agency is to insure that an adequate single audit or coordinated audit is provided to the requesting agency. The resulting benefits should include improvement in utilization of resources and general audit coverage.

8.4.3 Procedures

As outlined in the statute referenced above, when the PRTSC designates _____ as the State Single Audit Coordinating Agency, External Audit is responsible for the following:

. Coordinating with the local government or nonprofit entity, the independent auditor and the state funding agencies to assure that satisfactory audit coverage is provided in a timely manner and in accordance with the provisions of OMB Circular A-133

. Coordinating and being aware of audit schedules for recipient organizations and provide advice to assist the recipient in the initial engagement of an auditor

. Reviewing of reports and audit organizations, accomplished through quality assessment, quality control, or desk reviews

. Matters to be addressed during the desk review of audit reports, including:

- ensuring that financial statements of the entity present fairly its financial position and results of financial operations in accordance with generally accepted accounting principles

- providing unqualified opinions on General Purpose Financial Statements (GPF)

- providing a statement on internal accounting controls affecting GPFS

- producing a compliance report based on examination of GPFS

- ensuring that the entity has internal accounting and other controls to provide reasonable assurance that it is managing its federal programs in compliance with applicable laws and regulations.

The state single audit coordinating agency should assure that all audit reports of recipient organizations that affect state grantor agencies are received, reviewed, and distributed to appropriate audit officials.

Grantor audit agencies are responsible for establishing and maintaining follow-up systems to assure that audit findings applicable to their agency's programs are resolved.

8.4.4 Substandard Reports

The Inspector General Act of 1978 requires that appropriate steps be taken to ensure that any work performed by non-federal auditors complies with the standards established by the Comptroller General. This is accomplished by the performance of desk reviews or an audit work paper review of audit reports submitted by independent auditors or both. As a result of these reviews, it may be determined that the auditor did not comply with standards as established by the Comptroller General or other appropriate professional standards. The auditor's non-compliance with the standards may warrant a referral to the appropriate sanctioning or licensing authority.

A referable action is when the audit report or underlying audit work has significant inadequacies that make the audit so pervasively deficient that users cannot rely on it. When the sub grantee has a Federal Cognizant Agency, then External Audit works with that federal agency in resolving the noted deficiencies. When the sub grantee has a State Single Audit Coordinating Agency assigned, but no federal agency, then resolution efforts are through that assigned state agency. When TxDOT has been designated as the State Single Audit Coordinating Agency or the sub grantee does not have any designated state or federal agency, then External Audit is responsible for resolving any deficiencies.

External audit should correspond, in writing, with the independent auditor that prepared the audit report that may be subject to a referral to the State Board of Accountancy and the American Institute of Certified Public Accountants (AICPA). This correspondence should contain:

. The conclusions of the desk review or the audit working paper review that may result in a referral or both

. Specific details of the deficiencies noted and the applicable audit standards that may have been violated

. The criteria that is being used to evaluate the deficiencies

If the independent auditor responds to the correspondence, then External Audit should determine whether the response is appropriate and correct the noted deficiencies. If the response is not satisfactory, then further contact is made with the independent auditor to see what can be done to resolve the deficiencies.

If the independent auditor does not respond to the correspondence, then the matter should be referred to the State Board of Accountancy and the AICPA.

Section 8.5
Resolving Audit Findings

8.5.1 Division Responsibility

8.5.1.1 The Audit Office (AUD) is responsible for:

. Determining that federally required audits for all grant agreements are performed

. Notifying the appropriate sub grantees in writing of findings and providing sub grantees with procedures for resolving findings

. Providing the Traffic Operations Division (TRF) with copies of correspondence to sub grantees to be placed in the appropriate grant file of record

8.5.1.2 The Finance Division (FIN) is responsible for:

. Maintaining grant expenditure records in the Financial Information Management System (FIMS)

. Providing copies of refund deposit vouchers to TRF

8.5.1.3 The Traffic Operations Division's Traffic Safety Section (TRF-TS) is responsible for:

. Administering the traffic safety grant program

. Maintaining PRTSC's official grant agreement files

. Placing copies of all audit-related correspondence in the original grant files

8.5.1.4 District Responsibility

The sub grantee should communicate directly with the AUD to resolve any audit findings. If the sub grantee submits documentation to the district, however, the district is responsible for providing AUD with copies of all correspondence with the cited sub grantee as well as any related support materials. The district should note the miscellaneous contract and charge numbers of the cited grant or grants on all materials furnished to AUD.

8.5.1.5 Types of Findings

There are three possible types of audit findings for which resolution may be required. They are:

. Administrative findings

. Internal control findings

. Compliance findings

8.5.2 Process Overview

The flow chart shown in Figure 8-1 provides an overview of the resolution process that follows an AUD audit finding. Detailed descriptions (as referenced in the flow chart) follow.

Figure 8-1 Overview of resolution process following an Audit Office finding. References are to subheadings found later in this section.)

8.5.3 Notification of Findings

The Audit Office (AUD) sends a letter with the audit findings to the sub grantee. The letter will:

. Request that the sub grantee respond within ten days and explain what actions have been taken to correct the findings

. Notify the sub grantee of exceptions to grant agreement expenditures and provide a copy of the Schedule of Exceptions

. Specify a suspense date by which the sub grantee must respond

. Inform the sub grantee that they may pursue either of the following two options:

- o disagree with the findings and provide a letter of appeal to AUD supported by documentation verifying that the costs in question constitute an eligible reimbursement or

- Mail a refund check made payable to the Department of Transportation, attention: Finance Division, Deposits Section.

AUD should send a copy of this audit letter to TRF-TS.

AUD also provides the following to TRF-TS and to FIN:

. Descriptions of weaknesses in procedures, internal controls, reports, and schedules of exceptions

. A copy of administrative findings that deal with matters for which PRTSC was responsible

8.5.4 Handling of Refunds

When FIN receives a refund check from a sub grantee, FIN provides TRF-TS with a copy of the deposit voucher for the grant file of record. TRF-TS may then close the grant agreement file.

8.5.5 Handling Appeals

If the sub grantee submits a letter of appeal, AUD provides a copy of the letter, together with copies of all supporting documentation, to TRF-TS.

If AUD accepts the appeal, AUD then sends a letter of notification to the sub grantee, with copies to TRF-TS and FIN. TRF-TS may then close the grant agreement file.

If AUD rejects the appeal, AUD should notify the sub grantee by letter (with copies to TRF-TS and FIN) and request that a refund check be sent as described in the original letter.

8.5.6 When Refund Is Not Received

If FIN does not receive an expected refund check, then FIN notifies AUD. AUD should then send a second notification letter to the sub grantee.

NOTE: If the sub grantee has contacted the AUD after receipt of the first or second notification and has made a reasonable arrangement for issuance of a refund check, AUD may adjust the due date as appropriate. In such cases, AUD should notify TRF-TS in writing of the agreement (with a copy to FIN).

8.5.7 Project Termination

Should the contracting agency fail or refuse to comply with its undertaking, as set forth in the contract, the PRTSC may cancel, terminate, or suspend in whole or in part the agreement, contract or other arrangement. Also, a contract for a highway safety project may be canceled or terminated by either party, without cause, upon thirty days written notice.

In either event, the cancellation or termination shall act as if the contract had been concluded in its entirety. A final claim for reimbursement of allowable costs incurred prior to cancellation or termination, and a final report shall be completed and submitted within forty five days of the cancellation or termination.

8.5.8 File of Record

Audits deal with matters of legal consequence to both sub grantees and PRTSC. Therefore, it is necessary that all audit-related communications be documented in the official PRTSC grant agreement files. Project and program manager diligence in assuring hat copies of all such records are provided to TRF-TS files is of major importance.

8.5.9 Questions

Questions about procedures for notifying sub grantees of audit citations may be directed to the appropriate program manager COORDINATOR of either the Traffic operations Division's Traffic Safety Section (TRF-TS) or the Audit Office

JOSÉ A. DELGADO ORTIZ
Executive Director

December 28, 2007

Procedimiento para la Implantación del Sistema de Contabilidad en la Comisión para la Seguridad en el Tránsito (Parte A).

I. Introducción

Este documento establece las disposiciones generales, responsabilidades de los empleados y el procedimiento a seguirse en la Comisión para la Seguridad en el Tránsito (CST o Comisión) en cuanto al ciclo de contabilidad en el sistema mecanizado de MIP.

II: Disposiciones Generales

Las disposiciones aquí mencionadas aplican a todas las fases o etapas incluidas en este procedimiento.

A. Se considerará obligación todo gasto que incurra la Comisión aunque esta no conlleve el desarrollo de una orden de compra o contrato. (Ej. estacionamiento, gastos de viaje y millaje, anticipo de viaje, teléfono, suscripciones, membresías, etc.)

B. Toda factura que no conlleve orden de compra o contrato deberá ser entrada al sistema como una obligación antes de procesarla.

C. Este procedimiento pasará a formar parte del Manual de Contabilidad y Procedimientos Fiscales. De surgir alguna incompatibilidad entre estos dos documentos, prevalecerá la información contenida en este procedimiento.

III. Responsabilidades

En esta sección se detallan las responsabilidades básicas, que recaen en los diferentes puestos que intervienen en las transacciones de la operación de la Comisión y del sistema MIP. Se entiende que esta designación no es única ni limitada y que en ninguna forma o manera limita la autoridad nominadora a designar tareas adicionales o transferir tareas aquí delegadas a uno o más de los empleados según la necesidad del servicio.

A- Comprador:

a. Procesa la orden de compras.
b. Entra la obligación en el sistema de contabilidad MIP.
c. Corrige y ajusta las ordenes de compra.

d. Produce reportes de las transacciones "unposted" para el Auxiliar Fiscal.
e. Ajusta las obligaciones ya "posteadas" en el sistema
f. Cuadra mensualmente las órdenes de compra entradas en MIP contra las órdenes de compra manuales (acordeón)

B- Secretaria de Administración:

a. Entra como obligación cualquier gasto o factura que no esté sustentada por una orden de compra o u contrado
b. Entra los contratos en el sistema de contabilidad MIP.
c. Produce reportes de las transacciones "unposted" para entrada de cheques y obligaciones para el Auxiliar Fiscal.
d. Recopila documentos de apoyo para las facturas y consigue la certificación de éstas.
e. Entra los cheques al sistema de contabilidad MIP.
f. Prepara y mantiene el registro de cheques.
g. Cuadra mensualmente los contratos entrados a MIP con los registros manuales y realiza algún ajuste de ser necesario.
h. Prepara y mantiene un registro de contratos.

C- Contador Federal

a. Entra presupuesto federal y cambios al mismo al sistema de contabilidad MIP.
b. Codifica las requisiciones internas y los contratos y solicitudes de pago a base de los diferentes segmentos de MIP para las cuentas federales.
c. Prepara la solicitud de reembolso mensual (Voucher) para el Gobierno Federal.
d. Prepara informe de remesa para la ACAA.
e. Entra un ingreso y una cuenta por cobrar al sistema de contabilidad MIP utilizando el "Voucher".
f. Entra él deposito y cancela la cuenta por cobrar utilizando el comprobante de remesa.
g. Prepara y cuadra los informes de contabilidad mensuales del sistema de MIP sobre las obligaciones y gastos por partida con los récords manuales.
h. Entra plan detallado de los proyectos externos como obligaciones en el sistema y hace modificaciones a esa obligación de surgir cambios en el plan detallado.
i. Emite mensualmente informes de presupuesto, gastos y obligaciones del Sistema MIP al Director Ejecutivo.

D- Auxiliar Fiscal (A):

a. Verifica todas las transacciones sin "postear" (peticiones, facturas de suplidores, agencias y municipios, obligaciones, cheques y

depósitos federales y estatales) y las "postea" en el sistema de contabilidad.

b. Pre-interviene las facturas.
c. Mantiene reportes de transacciones "posteadas".

E- Auxiliar Fiscal (B):

a. Recibe y pre-interviene las peticiones de fondos internas y externas.
b. Entra en el sistema MIP las peticiones de fondos externas como facturas bajando el Plan detallado el cual está entrado como una obligación y las corrige de encontrarse algún error.
c. Produce informes "unposted" de las transacciones entradas al sistema
d. Cuadra mensualmente las peticiones de fondos entradas al sistema con las que están pendientes de pago.

F- Contador Estatal

a. Entra presupuesto estatal y cambios al mismo al sistema de contabilidad MIP así como transferencias entre cuentas.
b. Codifica las requisiciones internas y los contratos y solicitudes de pago a base de los diferentes segmentos de MIP para las cuentas estatales.
c. Prepara todas las solicitudes de pago de las obligaciones para la ACAA.
d. Es responsable de que el ciclo de la contabilidad sea completado.
e. Prepara y cuadra los informes de contabilidad mensuales del sistema de MIP sobre las obligaciones y gastos por partida con los récords manuales de los fondos estatales.
f. Emite mensualmente informes de presupuesto, gastos y obligaciones del Sistema MIP al Director Ejecutivo.

G- Oficinista Mecanógrafa

a. Entra solicitudes de pago como factura al sistema de contabilidad MIP, bajando una obligación (excepto agencias y muncipios)
b. Envía las solicitudes de pago a la ACAA.
c. Lleva un registro completo de las solicitudes de pago enviadas a la ACAA.
d. En caso de diferencia entre la factura y la obligación, deberá devolver a la persona que origina la misma, para que éste proceda a emitir el ajuste en el sistema.
e. Cuadra mensualmente las facturas entradas al sistema con las que están pendientes de pago.

IV. Procedimiento

Procedimiento de Compra de Bienes y Servicios

A. Contadores	1. Entra el presupuesto, modificaciones y transferencias o cambios al plan detallado en el sistema (Ref. Sección 6 – Presupuesto, Parte I, Págs. 47-53 Manual del programa MIP)
B. Comprador / Encargado de Contratos	2. Recibe la requisición de compra interna o el contrato y lo refiere al Contador para la codificación de acuerdo a la procedencia de los fondos.
C. Contador	3. Codifica la requisición de compra interna o contrato con sus segmentos de MIP. 4. Devuelve requisición o contrato codificado al Comprador o al Encargado de Contratos
D. Comprador	5. Realiza los trámites de compra 6. Entra la orden de compra como obligación en el sistema (Ref.Sección 6- Parte I- Págs. 53-54 Obligaciones y Órdenes de Compra-Manual del programa MIP) 7. Diariamente, una vez entradas las obligaciones produce el reporte "Unposted" de las transacciones entradas para ser revisado por el Auxiliar Fiscal (A) (Ref. Sección 6 – Parte III Pág. 55) 8. Entrega una copia de la orden de compra al Receptor y otra a la Secretaria de Administración
E. Secretaria de Adm.	9. Entra al sistema como obligación los contratos y cualquier gasto o factura que no este sustentada por orden de compra o contrato. (Ref. Sección 6, Parte I- Obligaciones y Órdenes de Compra, Págs. 53-54 Manual del programa MIP) 10. Diariamente, una vez entradas las obligaciones produce el reporte "Unposted" de las transacciones entradas para ser revisado por el Auxiliar Fiscal (A) (Ref. Sección 6, Parte III Pág. 55)
F. Auxiliar Fiscal (A)	11. Verifica los detalles de la orden de compra, contrato u otra obligación (suplidor, fecha, cantidad y codificación de MIP). 12. De estar correcta, imprime sello certificando que las transacciones fueron revisadas y "posteadas" y procede a "postear" en el sistema (Ref. Sección 6, Parte V- Pág. 56) 13. De encontrar algún error se devuelve para corrección al Comprador o a la Secretaría de Administración

G. Comprador / Secretaría de Adm.	14. Procede a corregir error (Ref. Sección 6 parte IV- Pág. 56)
H. Secretaria de Adm.	15. Recopila los documentos necesarios para realizar el pago (orden de compra, conduce, factura, etc.) 16. Obtiene la Certificación de la factura de la oficina correspondiente. 17. Refiere la factura con documentación de apoyo al Auxiliar Fiscal (A)
I. Auxiliar Fiscal (A)	19. Pre-interviene las facturas; de estar completas las refiere al Contador para pago. De faltarle documentación a ésta las devuelve a la Secretaria de Administración
J. Contador Estatal	20. Luego de revisar las facturas referidas procede a preparar y codificar (MIP) la solicitud de pago y la refiere a la Oficinista Mecanógrafa para entrar en el sistema como facturas a pagar.
K. Oficinista Mecanógrafa	21. Entra toda solicitud de pago al sistema como factura, bajando una obligación ya previamente disponible en el sistema. (Ref. Sección 6, Parte II Págs. 58-60 Manual del programa MIP) 22. De encontrarse alguna diferencia entre la obligación y la Solicitud de Pago, excepto contrato, ésta será referida a la persona que originó esa obligación para el ajuste pertinente. (Ref. Sección 6 - Parte II ,Entrar ajustes a las obligaciones- Pág. 54-55) 23. En el caso de que sea un pago con fondos federales refiere copia de la solicitud de pago al Director del proyecto para la preparación de la solicitud de reembolso.
L. Auxiliar Fiscal (B)	24. Recibe las peticiones de reembolso (internas y externas), las pre-interviene, las refiere al Contador Federal para que éste las codifique y entra las externas al sistema como una factura al cobro bajando una obligación (Ref. Sección 6 – Parte II, Págs. 58-60 Manual del programa MIP) 25. Diariamente, una vez entradas las peticiones de reembolso produce el reporte "Unposted" de las transacciones entradas para ser revisado por el Auxiliar Fiscal (A)
M. Auxiliar Fiscal (A)	26. Verifica los detalles de la petición de reembolso (proyecto, fecha, cantidad y codificación de MIP. 27. De estar correcta, imprime sello certificando que las transacciones fueron revisadas y "posteadas" y procede a "postear" en el sistema (Ref. Pág. 56, Parte V- Asentar al Mayor General, Parte V)

	28. De contar con algún error se devuelve para corrección al Auxiliar Fiscal (B)
N. Contador Federal	30. Mensualmente prepara un "voucher" solicitando el reembolso al Gobierno Federal en GTS. 31. Identifica ajustes y prepara solicitud de ajuste la cual refiere al Auxiliar Fiscal (B) siguiendo el procedimiento especial para estos fines. 33. Entra en MIP el "voucher" como un ingreso y una cuenta por cobrar. Imprime y verifica el reporte "unposted" y "postea" las transacciones. (Ref. Sección 6 Entradas de Jornal, Parte I Págs. 67-69) 34. Una vez se recibe el reembolso del Gobierno Federal prepara el Informe de Remesa para la ACAA y lo entra como depósito cubriendo la cuenta por cobrar y registrando el efectivo. Imprime y verifica el reporte "unposted" y postea las transacciones. 35. Refiere copia con las peticiones de fondos y el comprobante de remesa al Contador Estatal.
O. Contador Estatal	36. Con el Informe de Remesa y las peticiones de fondos prepara la solicitud de pagos para los proyectos externos. Para los proyectos internos se recopilan las firmas en la petición de fondos y se archivan.
P. Oficinista Mecanógrafa	37. Se envían a ACAA las solicitudes de pago.
Q. Secretaria de Adm.	38. Recibe lista de cheques emitidos por ACAA y los entra al sistema bajando la factura. (Ref. Sección 6 , Cuentas por Pagar, Parte I, Págs. 63-64) 39. Diariamente, produce un reporte "unposted" de las transacciones entradas y lo refiere al Auxiliar Fiscal (A) para revisión y "posteo"
R. Auxiliar Fiscal (A)	40. Verifica los detalles de la entrada de los números de cheque (fecha, cantidad y pagadero) 41. De estar correcta, imprime sello certificando que las transacciones fueron revisadas y "posteadas" y procede a "postear" en el sistema (Ref. Sección 6, Parte V, Asentar al Mayor General- Pág. 56) 42. De contar con algún error se devuelve para corrección al Auxiliar Fiscal (B)

S. Secretaria de Administración	43. Imprime el registro de cheques, para verificar la secuencia de cheques. (Ref. Sección 6, Parte VI, Registro de Cheques- Pág. 66)

V. Vigencia

Este procedimiento entrará en vigor el 1ro. de junio de 2004.

15/VI/04
Fecha

Ing, Evan González Baker
Director Ejecutivo

II. TITULO:

Este documento se reconocerá como el Manual de Procedimiento de Acción sobre Recomendaciones del **Manejo y Control de Correspondencia.**

III. BASE LEGAL:

Las disposiciones que se establecen en este procedimiento se fundamentan en la Ley Número 33 del 25 de mayo de 1972, según enmendada, Prevención de Accidentes de Tránsito, la Carta Circular OC-99-02 de la Oficina del contralor de Puerto Rico del 8 de julio de 1988, la Ley Número 230, del 23 de julio de 1974, según enmendada, Ley de Contabilidad del Gobierno de Puerto Rico y la Ley Número 170, del 12 de agosto de 1998, según enmendada, Ley de Procedimiento Administrativo Uniforme.

IV. ALCANCE:

Este procedimiento y/o reglamento, se aplicará en el manejo y control de correspondencia de la CST. Es obligación de todos los empleados seguir las normas y mecanismos que aquí se establecen. También será responsabilidad de ellos seguir las guías y los canales establecidos, para garantizar la corrección, legalidad, estilo y aprobación de lo que este procedimiento exponga.

V. PROPOSITO:

Establecer una guía eficaz de manejo y control de correspondencia para el encargado del correo, y el personal secretarial designado, así como para las demás divisiones y/o oficina en general que utilicen los servicios.

VI. DEFINICION DE TERMINOS:

1. CST= Comisión para la Seguridad en el Tránsito.

2. Comisión = Comisión para la Seguridad en el Tránsito. Agencia creada mediante la Ley Número 33, de 25 de mayo de 1972, quien actuará como la agencia central coordinadora en la planificación, administración y ejecución de los programas de prevención de accidentes de tránsito.

3. Empleado encargado del Correo = Recepcionista

4. Personal Secretarial = Administradora de Sistema de Oficina Confidencial Oficina del Director Ejecutivo

5. Clasifica = Divide por grupo de acuerdo al asunto del documento.

6. Distribuye = Envía a la oficina correspondiente.

7. Facturas = Documentos Fiscales

   a. Facturas de Servicios Profesionales - se envían a la Oficina del Director Ejecutivo

   b. Otras facturas, se envían a la oficina de Administración

8. Ponchar = Sellar en Reloj Ponchador ubicado en la oficina del Director Ejecutivo.

9. Sellar = Colocar el sello postal de la máquina de correspondencia, ubicada en la Oficina del Director Ejecutivo.

10. Formulario CST-REC-009 = Formulario utilizado en el Área de Recepción.

11. Formulario CST-ODE-010 = Formulario utilizado por el Personal Secretarial.

VII. FUNCIONES:

Será responsabilidad del (de la) Director (a) Auxiliar de Administración actualizar este procedimiento.

VIII. CAMBIOS:

Será responsabilidad del (de la) Director (a) Auxiliar de Administración u Oficial Designado, coordinar los cambios en los procedimientos. Los cambios, no necesariamente implican que haya que cambiar el procedimiento total. Se someterán aparte y serán incluidos en el procedimiento como enmiendas.

IX. DISTRIBUCION:

Este procedimiento se distribuirá a los siguientes:

1. Personal Interno de la CST:

al (a la) Director (a) Ejecutivo (a),

al (a la) Auditor (a) Interno (a)

al (a la) Director (a) de la Oficina solicitante,

a Directores (as) de Oficina,

a Asesores (as) legales,

a (a la) Administrador (a) de Documentos Públicos,

El (la) Director (a) del Departamento u Oficina solicitante, decidirá a cuáles empleados del Departamento u Oficina que dirige se les distribuirá.

2. Personal Externo:

al (a la) Secretario (a) de Estado,

al (a la) Presidente (a) del la Junta de la Comisión,

al (a la) Contralor (a) de Puerto Rico.

X. UNIDADES PARTICIPANTES:

Este procedimiento y/o reglamento aplica a todas las unidades que componen la Comisión para la Seguridad en el Tránsito.

XI. NORMAS:

Es deber de todo funcionario, que tenga el control y manejo de correspondencia, seguir y ajustarse a lo establecido en este procedimiento.

XII. DISPOSICIONES GENERALES:

La Comisión para la Seguridad en el Tránsito, cuenta con un empleado encargado del correo, adscrito a la División de Servicios Generales, de la oficina de Administración, el cual es responsable de enviar la correspondencia de Correo Federal y recibir la correspondencia Interna que se recibe a través del Mensajero. Estos documentos salen y se reciben en la oficina del Director Ejecutivo, donde el personal secretarial lo clasifica, registra y distribuye siguiendo un procedimiento eficiente de manejo y control de la correspondencia.

XIII. DESIGNACION DE RESPONSABILIDADES:

responsabilidad del Director Auxiliar de Administración, Encargado de Correo y Personal Secretarial la Oficina del Director Ejecutivo.

XIV: FORMULARIOS UTILIZADOS:

1. Formulario de Registro de Correspondencia, Area de Recepción
2. Formulario de Registro de Asistencia, Area Oficina del Director Ejecutivo
3. Formularios de cartas certificadas - PS Form 3811 y PS Form 3800 – (externos)
4. Formulario de Express Mail (externo)
4. Formulario de FedEx (externo)

XVI. PROCEDIMIENTO:

1. El Encargado del correo de la Comisión Para la Seguridad en el Tránsito, buscará la correspondencia de correo una vez al día.
2. El encargado del correo, verificará que toda la correspondencia que se envíe de la Agencia, sea estrictamente oficial y la registra en el libro correspondiente.
3. Toda correspondencia que se envíe a través del correo debe llegar al personal secretarial de la Oficina del Director Ejecutivo para sellar y registrar. Luego se tramita a través del empleado a cargo del correo para llevar al Correo Federal.
4. En correspondencia enviada a través del Correo Federal, la dirección del destinatario debe incluirse completa. Incluyéndose el "Zip Code". No se incluirá el nombre del remitente.
5. El Encargado del Correo, buscará o llevará correspondencia al Correo Federal, en cualquier momento, de surgir alguna necesidad de este servicio.

A. CORRESPONDENCIA RECIBIDA

El encargado del correo recibe la correspondencia, ya sea del Correo Federal o de entrega por mensajero y la transfiere a la Oficina del Director Ejecutivo. El personal secretarial, procede a ponchar la correspondencia, la registra en el sistema mecanizado, le asigna número, la clasifica, y la transfiere de acuerdo al tipo de correspondencia, según se detalla a continuación.

1. **Correspondencia General:**

   a Lee toda la correspondencia.

   b. Distribuye la correspondencia de acuerdo al asunto.

2. **Correspondencia Controlada**

   a. Lee la correspondencia y la entrega a la Oficina del Director Ejecutivo.

   b. El personal secretarial archiva y/o envía la correspondencia al área designada por el Director Ejecutivo.

3. **Correspondencia Tramitada**

   a. Lee la correspondencia a ser tramitada y la envía al área designada.

   b. Archiva la copia y/o original, según aplique.

4. **Cartas Certificadas**

   a. Se decide si se pueden abrir o no.

   b. Se transfieren a la Oficina del Director Ejecutivo.

   c. El personal secretarial envía la correspondencia al área designada por el Director Ejecutivo.

   d. Archiva la copia y/o original, según aplique.

COMISIÓN PARA LA
SEGURIDAD EN EL TRÁNSITO
GOBIERNO DE PUERTO RICO

Resumen Observaciones
Proceso Evaluativo Propuestas 2012-2013

Título Proyecto: PESET - Municipio Caguas Núm. Proyecto: 13-08-11

Coordinador: Luz E. Camps Gómez

Clasificación	Descripción
Identificación del Problema	• Incluir información y datos relevantes del municipio (localización, núm. barrios, etc.) • Establecer prioridades según las necesidades de la población a la que ofrecen servicios. • Proveer estadísticas más recientes y utilizar estas como base de datos. • Indicar de manera numérica género, edades, áreas y tendencias de la data recopilada.
Objetivos y Metas	• Establecer metas reales y posibles de acuerdo a los recursos y limitaciones del programa. • Contar con factores numéricos y actualizados para dirigir el plan de trabajo 2013. • La meta debe estar basada en los datos recopilados (fluctuación y proporciones). • Factores cuantificables y medibles.
Actividades e Indicadores	• Las actividades seleccionadas deben estar relacionadas al problema y la solución a estos. • La información debe ser precisa, clara y cuantificable. • Los indicadores deben ser variados y con datos exactos. • Las cantidades son apropiadas pero deben modificarse el contenido de estas.
Costos	• El costo está directamente relacionado a las actividades del programa. • Deben ser considerados información cuantificable y anejar cotizaciones. • Para la compra de equipo incluir información relevante como descripción, sustentar la necesidad para el programa y partida económicas para reparaciones o mantenimiento (para referencia pueden incluir catálogos o cotizaciones) • Establecer prioridades basadas en necesidades.

Elika J. Rivera Pérez
Coordinadora Programa No-Ocupante

Fecha

Tel. (787) 721 - 4142 Fax (787) 727 - 0486
www.comisionparalaseguridadeneltransito.com

Centro Gubernamental Minillas, Oficina 501 Edificio Sur
Apartado 41289 Estación Minillas Santurce, Puerto Rico 00940

5. Revista y Suscripciones

a. Se reciben y se registran.

b. Se distribuye a las oficinas correspondientes.

6. Paquetes Recibidos (incluye libros)

a. Se reciben y se registran.

b. Se distribuye a la oficina correspondiente.

7. Correspondencia recibida de la Administración Nacional de Seguridad en las carreteras (NTHSA) y la Administración Federal de Carreteras FHWA).

a. Se seguirá el mismo procedimiento de correspondencia recibida.

9. Facturas

a. Se registrarán los documentos fiscales.

b. De acuerdo a la clasificación del documento se distribuye a la Oficina correspondiente.

10. Fax

a. Se seguirá el mismo procedimiento de correspondencia recibida.

B. CORRESPONDENCIA INTERNA

1. Comunicaciones oficiales (memorandos, Boletines Informativos y Circulares Administrativas)

a. Se reciben de las distintas oficinas.

b. Se distribuye a las oficinas correspondientes.

C. Correspondencia Enviada al Correo Federal

1. Correspondencia General

a. Se reciben de las distintas oficinas.

b. Procede a sellar la correspondencia y la registra en la libreta correspondiente.

c. Se envía a Correo Federal.

2. Correspondencia Controlada

a. Se reciben de cualquier oficina de la Agencia.

b. Procede a sellar la correspondencia y la registra en la libreta correspondiente.

c. Se envía al Correo Federal

3. Cartas Certificadas con acuse de recibo

a. Se reciben de cualquier oficina de la agencia

b. Prepara el formulario correspondiente del Correo Federal *(PS Form 3811 y PS Form 3800)*

c. Procede a sellar la correspondencia y registra en la libreta correspondiente.

d. Se envía al Correo Federal.

e. El empleado del correo recibe la correspondencia, le asigna número del *PS form 3800* y le entrega el recibo con el número de registro al empleado de la Comisión.

f. Archiva el recibo que le provee el Correo Federal, como evidencia que la carta se envió certificada.

g. Recibe el acuse de recibo *PS form 3811*, debidamente firmado por la persona que recibió la carta y procede a archivarlo.

4. Correspondencia o Paquete que se envía al Correo a través del Correo Expreso ("Express mail")

a. Se recibe de cualquier oficina de la Agencia

b. Prepara formulario del correo Federal "Express Mail"

c. Le pega formulario "Express Mail" a la correspondencia o paquete.

d. Procede a sellar la correspondencia o paquete.

e. Se envía al Correo Federal.

5. Correspondencia o Paquete que se envía a través de *FedEx Express - Internacional Air Waybill*

a. Se recibe de cualquier oficina de la Agencia

b. Procede a coordinar a través del teléfono con la Compañía, para recogido de la correspondencia o Paquete. (tener disponible número de cuenta de la Agencia)

c. Llenar el formulario designado y entregar al personal de FedEx.

d. Retener copia del formulario para el proceso del pago correspondiente, al recibo de la factura.

6. Correspondencia que se lleva a la mano a oficinas del Gobierno, Fortaleza y otras oficinas externas de la agencia.

a. Las recibe de cualquier oficina de la agencia.

b. Registrar en el libro correspondiente.

c. Entregar correspondencia con hoja de trámite al Chofer Mensajero, para distribuir a la oficina o agencia correspondiente.

d. El Chofer Mensajero deberá entregar hoja de trámite con firma y hora de recibido de la oficina o agencia que recibe, y la tramitará al área que envió la correspondencia.

2. Enmiendas

Las enmiendas a este procedimiento serán procesadas a través de la División de Servicios Administrativos y aprobadas por el Director Ejecutivo.

3. Vigencia

Este procedimiento comenzará a regir inmediatamente después de su aprobación y deroga el procedimiento del 1ro. de julio de 1989, o cualquier otro procedimiento aprobado con anterioridad.

José A. Delgado Ortiz
Director Ejecutivo

28 de diciembre de 2007

Fecha

"PLAN DE RESPUESTAS DE EMERGENCIAS Y DE RECUPERACIÓN"

Asunto: *Área de Sistemas de Información Comisión para la Seguridad en el Tránsito*	Procedimiento Núm. CST-P-10	Página 1 de 7
Fecha de efectividad 28 de diciembre de 2007	Procedimiento derogado: *N/A*	Aprobado por: *Sr. José A. Delgado Ortiz, Director Ejecutivo CST*

I. INTRODUCCIÓN:

Como parte de nuestra función primordial dentro de la Comisión para la Seguridad en el Tránsito para salvaguardar la información que se encuentra en nuestros servidores es que se crea este procedimiento.

II. BASE LEGAL:

Las disposiciones que se establecen en este procedimiento se fundamentan en la Ley Número 33 del 25 de mayo de 1972, según enmendada, Prevención de Accidentes de Tránsito, EL Programa De Prevención Anti-Corrupción de la Oficina del contralor de Puerto Rico del 8 de julio de 1988, la Ley Número 230, del 23 de julio de 1974, según enmendada, Ley de Contabilidad del Gobierno de Puerto Rico y la Ley Número 170, del 12 de agosto de 1998, según enmendada, Ley de Procedimiento Administrativo Uniforme.

III. ALCANCE:

Es obligación de todos los empleados seguir las normas y mecanismos que aquí se establecen. También será responsabilidad de ellos seguir las guías y los canales establecidos, para garantizar la corrección, legalidad, estilo y aprobación de lo que este procedimiento exponga.

IV. PROPOSITO:

Establecer una guía eficaz a seguir para tener y mantener Plan de Emergencia para los Sistemas que se encuentran en nuestros servidores.

V. CAMBIOS:

Será responsabilidad del (de la) Oficial Principal de Informática u Oficial Designado, coordinar los cambios en los procedimientos. Los cambios, no necesariamente implican que haya que cambiar el procedimiento total. Se someterán aparte y serán incluidos en el procedimiento como enmiendas.

VI. FORMULARIOS UTILIZADOS:

1. Formulario para la Prueba del Sistema de Resguardo

VII. PROCEDIMIENTO:

A. Pasos para hacer resguardo y recuperación de los sistemas:

1. En cuánto a los resguardos de los sistemas como mínimo deberán cumplir con lo siguiente:
   a. Se hará procesos de resguardos diarios, incrementales para:
      i. Sistema Financiero (MIP)
      ii. Sistema de Nómina
      iii. Sistemas que corren en los servidores WINDOWS.
   b. Semanalmente se hará un resguardo FULL de los sistemas mencionados en el paso anterior.
   c. Mensualmente se hará un resguardo FULL a cinta de los sistemas mencionado en el punto uno y se enviará el mismo para la bóveda que se encuentra en San Patricio que se llama International Safe Deposit.
   d. Se deben asegurar que el resguardo que se hace contenga la información deseada. Si por alguna razón en el proceso sale un error, se deben asegurar que el mismo no afecte a la información que se debe guardar.
   e. Si por alguna razón sale un error que no logre guardar la información, se debe corregir el mismo y volver a iniciar el proceso hasta que se haga el resguardo con éxito.
   f. Tienen que notificar a su supervisor de alguna situación que ocurra en el resguardo.
   g. Las cintas que se envían a San Patricio tienen que estar detalladas en el <u>Registro Resguardos Mensuales y Diarias</u> de cintas que se envían al International Safe Deposit.

2. Cada seis meses deben realizar una prueba de Recuperar de Cinta la información guardada para asegurarnos que el proceso está funcionando. Luego de que se haga la prueba debe llenar la Certificación en donde detalla que fue lo que recuperó y otra persona debe probar que funcione la recuperación. Esta Certificación debe ser guardada en el Archivo de la Oficina de Sistemas de Información. Adjunto se encuentra copia de la Certificación.

3. Para el mes de abril de cada año la (el) Oficial Principal de Informática se comunicará con las siguientes Agencia y/o compañías para el chequeo de los equipos necesarios para cuando ocurra una emergencia:

    a) Edificios Públicos – para que cotejen y hagan pruebas con la planta de emergencia
    b) Technical Maintenance – para que cotejen el UPS y los aires del Centro de Cómputos.
    c) Se debe verificar si están activos los contrato de mantenimiento para la red de comunicaciones
    d) Se debe verificar si están activos contrato de mantenimiento para los servidores.

B. Plan de emergencia para cuando hay Huracán o cualquier otra situación que pueda ser avisada con tiempo de antelación.

La persona que activa el Plan de Emergencia en la Agencia, luego que el Gobernador de Puerto Rico declara una emergencia, es el Director Ejecutivo de la Comisión para la Seguridad en el Tránsito.

Hay diferentes tipos de emergencias. Unas que son de imprevisto, tales como fuego, terremoto, terrorismo, etcétera. Para este tipo de emergencias, actualmente lo único que tenemos son los

resguardos que hacemos de los sistemas, diariamente, semanalmente y mensualmente. Los cuales son enviados a fuera de la Agencia, para que sean guardados y asegurados.

Hay otros tipos de emergencias que nos avisan con algún tiempo de antelación, tales como los huracanes. Para este tipo de situación realizaremos el siguiente proceso:

1. Cuando avisan que viene una emergencia y que hay que proteger los equipos, los administradores de los sistemas sacarán a todos los usuarios de los mismos. El (la) Oficial Principal de Informática verificará los contratos de los equipos para asegurarnos que todo está en orden y aclarar que está en contrato y que no.

2. Del Sistema Financiero (MIP) y el Sistema de Nómina se hará un backup tipo "export". Este tipo de resguardo lo que hace es guardar los datos de las aplicaciones. Si hay suficiente tiempo se hará un resguardo de la base de datos, esto se establece de esta manera, debido a que éste último resguardo tarda más de tres (3) horas en completarse y no siempre hay tanto tiempo para ejecutarlo. En los sistemas de Windows se hará un resguardo diferencial. Este tipo de resguardo guarda los cambios que han ocurrido desde el último backup realizado. Además, en los resguardos que se envían al Internacional Safe Deposit hay resguardo que contiene la base de datos y full de cada sistema, por lo que se puede recuperar la base de datos de los ya realizados.

3. Luego de que se hagan los resguardos se envían a bóveda para asegurar los datos.

4. Se procede a asegurar los equipos. Se apagan todos los equipos y si es factible se desconectan los mismos, se aseguran que no estén cerca de las ventanas. Se cubren con toldos plásticos.

5. Los directores de planificación y de administración cotejaran la lista de las personas a contactar.

6. Después de la emergencia y luego de que se haya determinado que el edificio es seguro para entrar al mismo, los directores de planificación, administración y la Oficial Principal de Informática entran al edificio para verificar y evaluar los daños si alguno al centro. Se verifica los equipos siguiendo la hoja de cotejo, y se añadirá si se encuentra algún daño en el centro.

7. Se verifica si hay energía eléctrica, si no hay se llama a Edificios Públicos para que resuelvan la situación.

8. Si hay energía eléctrica, se verifica si se puede encender los sistemas, si no hay entonces se verifica si la planta de emergencia está activa o se puede activar. También se verificará el estatus de los equipos de comunicaciones.

9. Se verifican que suban y se corrige cualquier problema, si hay alguno.

10. Si encontramos problemas con el equipo, el (la) Oficial Principal de Informática pone una llamada de servicio a la Compañía que tiene contrato de mantenimiento.

11. Si encontramos problemas con el equipo del Sistema de Recursos Humanos y Nómina o los servidores de Windows, o cualquier otro sistema se verificará si tienen garantía, si lo tienen se llama al suplidor del contrato, si no se hace una Orden de servicio para que nos arreglen el equipo, según el procedimiento de Compra de Servicios cuando hay emergencias.

12. Como prioridad se tratará de subir primero el Sistema de Nómina, luego el sistema de Finanzas antes que el Sistema de Correo Electrónico de la Agencia o la prioridad que determine el Director Ejecutivo de la Comisión para la Seguridad en el Tránsito.

C. Pasos a seguir luego que pasa la emergencia.

Todo aquel personal asignado para responder luego de la emergencia deberá presentarse a la Agencia, tan pronto las condiciones del tiempo lo permitan o la emergencia haya sido controlada. El personal de Sistemas de Información encargado, revisará la Hoja de Cotejo del Área de Tecnologías de Información e irá evaluando los equipos o sistemas por paso. Esta HOJA de COTEJO se conservará en la Oficina del (la) Oficial Principal de Informática. Esta Hoja de Cotejo no se somete con este procedimiento porque la misma puede cambiar tan pronto se adquiera un equipo nuevo. Por lo que es responsabilidad del (la) Oficial Principal de Informática mantener la misma al día. Esta hoja de cotejo contendrá los equipos que hay que revisar, el estatus del mismo, la situación encontrada, si alguna, y el teléfono a contactar si el equipo está en garantía.

D. Sistemas que se levantaran luego de una emergencia para comenzar a restablecer las operaciones de la Agencia.

Los sistemas esenciales que se van a activar luego de una emergencia son los siguientes:

1. Domain Controllers, – sistemas necesarios para que se puedan conectar a los demás sistemas.
2. Sistema de Nómina – Este sistema es el que procesa y paga la nómina de los empleados de la Agencia.
3. Sistema Financiero (MIP) – Este es el sistema que contiene toda la contabilidad de la Agencia. Por el mismo se hace las certificaciones, se paga a los contratitas, etcétera.
4. Sistema FASGO – Este es el sistema que trabaja con los activos de la agencia.
5. Sistema de Correo Electrónico - Este sistema es el que corre el correo electrónico de la Agencia. Este sistema es el último que se levantará luego de que estén arriba los antes mencionados.

VIII. ENMIENDAS:

Las enmiendas a este procedimiento serán procesadas a través de la Oficina de Sistemas de Información y aprobadas por el Director Ejecutivo.

IX. VIGENCIA:

Las disposiciones promulgadas en este Procedimiento comenzarán a regir inmediatamente después de su aprobación y derogan cualquier norma o disposición en conflicto con las mismas.

JOSÉ A. DELGADO ORTIZ
DIRECTOR EJECUTIVO

28 de diciembre de 2007
FECHA