

## Procedures for Title II Part A

### Activities for Allowed or Unallowed Activities/Expenses:

**Process:** The Director of State and Federal Programs, Superintendent, and Business Manager establish the budget for the program based on the district's academic needs. The Director and Business Manager monitor actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The respective building principals and Administrative Assistant State and Federal Programs ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** For Title IIA, the buildings are given a per student allocation and then establish a budget along with narratives that reflect the teacher professional development needs as indicated on their Comprehensive Needs Assessment data. Selected departments are also provided with an allocation. The Director and Business Manager review the budget/narratives to ensure that they meet the allowable use of funds criteria and ensure that they are coded to the correct account number. The Director and principals closely monitors the activities applied to the grant to ensure all the goals and programs are being met. The Director has final approval of all requests for Professional Development once the building Principal approves. The Business Manager monitors the expenditures applied to the grant to ensure they are within the approved budget allocation.

### Allowable Costs/Cost Principles:

**Process:** The Director, Superintendent, building school improvement teams, and Business Manager establish the budget for the program based on the district's academic needs. The Business office monitors actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The Director monitors on a transaction basis. The respective building principals and Administrative Assistant State and Federal Programs ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** For Title IIA, the buildings are given a per student allocation and then establish a budget along with narratives that reflect the teacher professional development needs as indicated on their CNA data. Selected departments are also provided with an allocation. The Director and Business Manager review the budget/narratives to ensure that they meet the allowable use of funds criteria and ensure that they are coded to the correct account number. The Director and building principals closely monitors the activities applied to the grant to ensure all the goals and programs are being met. The Business Manager monitors the expenditures applied to the grant to ensure they are within the approved budget allocation.

Equipment and Property Management:

**Process:** All equipment purchases are properly reported/accounted for within the approved budget and tagged. The technology department maintains a log of assets purchased with Title IIA funds and closely monitor the location of such equipment. The school buildings also maintain a log of equipment purchased with building-level federal funds. Any proceeds received from the disposal of the equipment will be returned to the grantor if applicable.

**Control:** If applicable, the Director of Technology or proper level of management, will maintain a log of the tag equipment and/or real property records for reporting. They will also ensure that equipment is adequately safeguarded and tracked to ensure proper identification. Upon disposal, the Director of Technology will notify the accounting department. The district is responsible for returning any proceeds to the grantor if applicable.

Matching, Level of Effort, Earmarking:

**Process:** Any planned changes from year to year in the utilization of Title IIA funds are carefully reviewed by the Director and Business Manager to ensure that the District is not supplanting general fund expenditures.

**Control:** Significant planned changes in utilization of Title IIA funds are discussed with the District's MDE Title II Field Service representative prior to implementation.

Period of Availability of Federal Funds:

**Process:** Once the district submits the application for the Title IIA funds, they will receive the approval letter from the MDE outlining the period of availability. The Director and Business Manager closely monitor expenditures to ensure all expenditures are within the grant period. Any expenses applied to the grant that do not fall within the allowable program period will be immediately adjusted for. The review of expenses applied to the program, to ensure they are within the availability of the program, is done during the monthly request for federal funding.

**Control:** The Business Manager reviews grant expenditures for proper cut-off and documents this procedure through the accrual process at year-end, as well as the monthly request of federal funding. This review is documented as part of the month end close out procedures.

Special Tests and Provisions:

**Process:** As noted above this requirement varies depending upon program assurances. However, many of the procedures require monitoring and complying with program requirements. For example, private school notices are sent out to notify them that they are eligible to receive funds.

**Control:** The client controls include several stakeholders and departments working together to ensure all requirements and compliance measures are met. For instance, for Title IIA the principals and personnel staff review applicants so that all professional and support staff are qualified upon being hired as an employee. The State and Federal Programs staff monitors if any private schools start up to ensure they are notified about receiving funds.