

## **Procedures for Title II Part A**

### Activities for Allowed or Un-Allowed Activities/Expenses:

**Process:** The Executive Director and Business Manager establish the budget for the program based on the district's academic needs. The Executive 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 administrators 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.

For Title IID, selected stakeholders review the district level CNA data to determine the needs of the district. The Executive 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 Executive Director and administrator closely monitors the activities applied to the grant to ensure all the goals and programs are being met. The accounting office monitors the expenditures applied to the grant to ensure they are within the approved budget allocation. The Business Manager also reviews the general ledger detail when making the requests for program funds to ensure they are within the grant period and are allowable.

### Allowable Costs/Cost Principles:

**Process:** The Executive Director, building school improvement teams, and Business Manager establish the budget for the program based on the district's academic needs. The accounting office monitors actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The respective building administrators 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. For Title IID, selected stakeholders review the district level CNA data to determine the needs of the district. The business manager/accounting office's 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 Executive Director and administrator monitors the activities applied to the grant to ensure all the goals and programs are being met. The accounting office monitors the expenditures applied to the grant to ensure they are within the approved budget allocation. The business manager also reviews the general ledger detail when making requests for program funds to ensure they are within the grant period and are allowable.

Equipment and Property Management:

**Process:** All equipment purchases are properly reported/accounted for within the approved budget and tagged. The technology designee maintains a log of assets purchased with Title I 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 designee, 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 II funds are carefully reviewed by the Executive Director and accounting office to ensure that the District is not supplanting general fund expenditures.

**Control:** Significant planned changes in utilization of Title II 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 II funds, they will receive the approval letter from the MDE outlining the period of availability. The Executive 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 Executive Director and Business Manager review 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 by the accountant 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.

**Control:** The client controls are that there are several stakeholders and departments working together to ensure all requirements and compliance measures are met. For instance, for Title II the administrators review applicants so that all educational employees are qualified upon being hired as an employee.