

## Procedures for Title I Part D and Part N, Subpart 2

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

**Process:** The Director of Special Programs, School Improvement Team, DII (Department of Improvement and Innovation) assigned staff, site director(s), and Accounting Office assigned staff establish the budget for each sites program based on the site's:

1. Total number of residents aged 5-17, inclusive, who resided in the institution for at least one day during the 30-day period October 1st through October 30th reported on the Annual Survey of Children in Local Institutions for Neglected or Delinquent
2. Academic needs
3. Required set aside/distribution regulations if applicable

The Accounting Office and DII monitor actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The Director of Special Programs and DII staff ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** The sites are given an allocation from the Michigan Department of Education and then establish a budget along with narratives that reflect the needs of their student data. The DII assigned staff and the Accounting Office 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 of Special Programs and assigned DII staff member 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 senior accountant 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 Michigan Department of Education establish the budget for the program based on the Annual Survey of Children in Local Institutions for Neglected or Delinquent submitted report. The Accounting Office monitors actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. Note, the DII assigned staff monitors on a transaction basis. The Director of Special Programs and DII assigned staff ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** The sites are given an allocation from the Michigan Department of Education and then establish a budget along with narratives that reflect the needs of their student data. The DII assigned staff and the Accounting Office 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 DII assigned staff and Director of Special Programs closely monitor the activities applied to the grant to ensure all the goals and programs are being met. The Accounting Office and DII assigned staff monitor the expenditures applied to the grant to ensure they are within the approved budget allocation. The senior accountant also reviews the general ledger detail when making the requests for program funds to ensure they are within the grant period and are allowable.

### Eligibility:

**Process:** The sites are eligible for Title I D funds based on each site submitting the Annual Survey of Children in Local Institutions for Neglected or Delinquent report. Their selection of their type of institution will determine the funding source and their total number of residents during October 1st – October 30th will determine the amount of the award for the next school year.

**Control:** The Director of Special Programs, DII assigned staff, and Title ID staff collaborate and complete the applications and ensures that all federal and state eligibility reports are properly completed and submitted to the MDE. The DII assigned staff will be continuously monitoring to ensure eligibility requirements are met.

### **Equipment and Property Management:**

Please refer to Grant Funded Technology or Equipment Process and Procedures and Grant Funded Furniture Process and Procedures

### **Matching, Level of Effort, Earmarking:**

**Process:** Any planned changes from year to year in the utilization of Title ID funds are carefully reviewed by the Director of Special Programs, DII assigned staff, and Accounting Office to ensure that the District is not supplanting general fund expenditures. In addition, the district ensures that funds that are earmarked for certain programs are identified in the budget and accounted for separately.

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

### **Period of Availability of Federal Funds:**

**Process:** Once the district submits the application for the Title ID funds, they will receive the approval letter from the MDE outlining the period of availability. The DII assigned staff, Director of Special Programs, and senior accountant 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 DII assigned staff and the senior accountant 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. For example, the Title ID sites receive notification of their site's award and meet with assigned DII staff members and the Director of Special Programs to determine budget within their allocation.

**Control:** The client controls are that there are several stakeholders and departments working together to ensure all requirements and assigned DII staff members measures are met. For instance, Director of Special Programs, and human resources review applicants so that all educational employees are highly qualified upon being hired as an employee.

### **Completion of Michigan Department of Education and Federal Reporting**

**Process:** Institution receiving Title I, Part D funds are required by the US ED to complete:

- Annual Application and Formal Agreement for Federal Funding for Local Education Agencies
- Annual Survey of Children in Local Institutions for Neglected or Delinquent
- Consolidation State Performance Report
- Detail student count form

**Control:** The institution completes the required documents with collaboration from the assigned DII staff members and the Director of Special Programs. The assigned DII staff members reviews documents and shares necessary revisions with institution. The assigned DII staff members submits LSD approved documents to MDE.

**Process:** Institutions that are required by the MDE to complete reports in the MDE AdvanceEd website such as School Improvement Plan.

**Control:** Institution completes required reports (inputs information into AdvanceEd website) with collaboration with Director of Special Programs and assigned DII staff members. Assigned DII staff members review reports and shares necessary revisions with institution. The assigned DII staff member submits reports to MDE. This procedure has been approved by the MDE on April 22, 2013.

**Process:** US ED requires school districts that contain institutions receiving Title ID funds must have an annual evaluation  
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completed on their programs.

**Control:** The assigned DII staff members will complete annual evaluations on all institutions that receive Title ID funding. If institution has allocated Title ID funding to outsource the evaluation, it is the responsibility for the institution to complete a contract service agreement with the evaluator and submit the contract service agreement to assigned DII staff members. Assigned DII staff members and institution will assure outsource or in-house evaluations will be completed.