

## Procedures for Title II Part A

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

**Process:** The Superintendent and Executive Team establish the budget for the program based on the district's academic needs and set aside/distribution regulations. The Accounting Office and Manager of State and Federal Grants monitor actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The respective school principals, department directors, and Manager of State and Federal ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** The schools/departments 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. The school 'School Improvement Team' comprised of the representative stakeholders has the authority for the design, implementation, and evaluation of the Title II programs in their plans and budgets. The Manager of State and Federal/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 Manager of State and Federal Grants and principals closely monitor the activities applied to the grant to ensure all the goals and program requirements 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 Superintendent, Executive Team, Manager of State and Federal Grants, and School Improvement Teams (SITs), establish the budget for the program based on the district's academic needs and set aside/distribution regulations. 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 Manager of State and Federal Grants monitors on a transaction basis. The respective school principals, department directors, and compliance staff ensure that all employees that are charged to the grant have the necessary documentation to support the allocation.

**Control:** The schools/departments 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. The Manager of State and Federal Grants and Accounting Office review the budget/narratives to ensure that they meet the allowable use of funds and ensure that they are coded to the correct account number. The Manager of State and Federal Grants closely monitors the activities applied to the grant to ensure all the goals and program requirements are being met. The Accounting Office and Manager of State and Federal Grants 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 requests for program funds to ensure they are within the grant period and are allowable.

### 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 II funds are carefully reviewed by DII and Accounting Office to ensure that the District is not supplanting general fund expenditures.

**Control:** Significant planned changes in utilization of Title I funds are discussed with the District's MDE Title II Field Services 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 Director of Finance, Manager of State and Federal Grants, 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 Director of Finance, Manager of State and Federal Grants and 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. Also private school notices are sent out to notify them that they are eligible to receive funds.

**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 principals and human resources review applicants so that all educational employees are highly qualified upon being hired as an employee. The principals, School Improvement Specialist and Compliance Officers also monitor the district's AYP status to ensure that the necessary allocation of professional development is met. The Manager of State and Federal Grants monitors if any private schools start up to ensure they are notified about receiving funds.