



Procedures for Title II Part A

Activities for Allowed or Unallowed Activities/Expenses:

Process: The Grant/Compliance Officers, Superintendent, and Business Manager establish the budget for the program based on the district's allocation and academic needs. The accounting/compliance offices monitor actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state and follow the established expenditures in the district school improvement plan. The respective building 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: 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 may also be provided with an allocation based on the district CNA data. For Title IID, selected stakeholders review the district level CNA data to determine the needs of the district. The compliance/accounting offices 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 compliance office and principals 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.

Process: Any planned changes from year to year in the utilization of Title II funds are carefully reviewed by the compliance 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 CAO/Compliance Officers and 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 CAO/ Compliance Officers and 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, 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 qualified upon being hired as an employee. The Compliance Officer monitors if any private schools start up to ensure they are notified about receiving funds.

Process: When professional development occurs it is an expectation that attendance is required noting time in and out along with attendee signatures. Upon completion of the PD an evaluation will occur related to three things, the PD itself, personal growth, and future needs. Future evaluation of implementation may be necessary as well.

Control: The CAO/ Compliance Officers and Grant Director require all attendance sheets, agendas for PD, and minutes to be submitted and archived. Evaluation components of particular sessions and long-term implementation are reviewed as part of the SI process and archived for future steps.