



## Procedures for Title I Part A

**Process:** The Grants Director, Superintendent, and Business Manager establish the budget for the program based on the district's academic needs and set aside/distribution regulations. The accounting/compliance offices monitor actual expenditures closely on a monthly basis and ensure that they are properly recorded, are approved by the state, and follow the approved consolidation application. 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:** The buildings/departments are given a per student allocation (following the amounts as determined by the School Selection document) and then establish a budget along with narratives that reflect the needs of their CNA data. The building School Improvement Team comprised of the representative stakeholders has the authority for the design, implementation, and evaluation of the Title I programs in their plans and budgets. 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 Grants Director and principals closely and continually 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 based on the consolidated application/rule compliance.

### Student Eligibility:

**Process:** The district offers services to students through school selection under the guidelines of Title I. Students are selected across grade levels and subject areas defined by needs, school improvement, and formal and informal testing data (see Title I student selection process).

**Control:** The Title I staff fills out the applications and ensures that eligibility reports are properly completed and submitted to the State. Following this will be continuous monitoring by compliance office staff to ensure eligibility requirements are met.

### Equipment and Property Management:

**Process:** All equipment purchases are properly reported/accounted for within the approved budget and tagged. The grants and technology department maintain 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. Broken or disposed of equipment must be accounted for as well on asset logs.

**Control:** If applicable, the Grand Director and or 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 Grants and/or 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 I funds are carefully reviewed by the compliance 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 (i.e. Priority School set-asides, private schools, etc.) are identified in the budget and accounted for separately.

**Control:** Significant planned changes in utilization of Title I 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 consolidated application for the Title I funds, they will receive the approval letter from the MDE outlining the period of availability. The CAO/Grants Director 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/Grants Director 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, the Title I program has an appropriate individual that monitors parent involvement to ensure maximum parent input on how the Title I program is operated. 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 I the principals and human resources review applicants so that all educational employees are highly qualified upon being hired as an employee. The principals, Research and Evaluation Specialist and Grants Director also monitor the district's AYP status to ensure that the necessary allocation of professional development is met. The Compliance Officer monitors if any private schools start up to ensure they are notified about receiving funds.