



## LEA Written Internal Controls & Procedures

### Expenditures

<b>Allowability</b> <i>Necessary, Reasonable, and Allocable UAR §200.403(a); UAR §200.302(b)(7)</i>	<b>Conformance with UAR (Cost Principles), Federal Award and Other Governance</b> <i>UAR §200.403(b)</i>	<b>Participants &amp; Activities</b>	<i>ESEA Sec. 2123(a) UAR §200.404(a)</i> The LEA must have written procedures to ensure that all expenditures are reviewed and approval is only given for allowable participants and activities as outlined in the federal award.
		<b>Conferences</b>	<i>UAR §200.432</i> The LEA should have procedures to ensure that when authorizing expenditures related to conferences, it exercises discretion and judgment to ensure conference costs are appropriate, necessary and managed in a manner that minimizes costs to the federal award.
		<b>Recruitment</b>	<i>UAR §200.421</i> The LEA should have procedures to only pay for allowable advertising relating to the recruitment of personnel required by the LEA. (Title II, Part A has additional restrictions as to which personnel can be recruited).
		<b>Travel</b>	<i>UAR §200.474(b)</i> The LEA must have written travel procedures and a method for ensuring that charges are reasonable and consistent with the written travel policies. In the absence of LEA procedures, Federal rates and policies apply. The purpose of travel must be allowable.
		<b>Memberships</b>	<i>UAR §200.454 (a)(b)</i> The LEA should have procedures to ensure memberships are purchased in compliance with governing laws and regs.
		<b>Supplies</b>	<i>UAR §200.453; UAR §200.94</i> The LEA should have procedures to ensure supplies are reasonable and necessary to the performance of grant activities.
	<b>Consistent Policies</b>	<b>Stipends</b>	<i>UAR §200.403(c); UAR §200.404(e)</i> The LEA should have written procedures for granting stipends consistently with federal funds and nonfederal funds and compliant with the State Board Rule effective 07/15.
	<b>Supplemental Use of Funds</b>	<i>UAR §200.403(d) ESEA Sec. 2123(b)</i> The LEA should have written procedures to ensure all expenditures are supplemental in nature.	
	<b>Source Documentation</b>	<i>UAR §200.302 §200.403(g)</i> The LEA must collect and maintain enough supporting documentation for each Title II, Part A expenditure to determine allowability.	
	<b>Period of Performance</b>	<i>UAR §200.77; UAR §200.309 §200.403(g)</i> The LEA must have written procedures to ensure obligations and expenditures occur within the period of performance.	
<b>Procurement</b> <i>UAR §200.319(c)</i>	<b>General Procurement</b> <i>UAR §200.318</i>	<b>Contract Oversight</b>	<i>UAR §200.318(b)</i> The LEA must have written procedures that ensure LEA staff maintains oversight and makes sure that contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.
		<b>Conflict of Interest</b>	<i>UAR §200.318(c)</i> The LEA must have written standards of conduct covering organizational conflicts of interest.
	<b>Competition</b>	<i>UAR §200.319(c)</i> The LEA must have written procedures for competition in procurement transactions that are in compliance with federal regulations.	
	<b>Procurement Methods</b>	<i>UAR §200.318; UAR §200.320</i> The LEA must have written procedures for following procurement methods that are in compliance with federal, state and local laws and regulations. Micro-purchase	
<b>Financial Management</b>	<b>Segregation of Duties</b>	<i>UAR §200.303(a)</i> The LEA must have written procedures that require a separation of duties and corresponding approval in order to prevent errors and fraud.	
	<b>Appropriate Authorization</b>	In Georgia, the LEA must have procedures to include at least one staff member in the approval of Title II, Part A expenditures who has current (annual), firsthand knowledge of Federal and State Program Implementation Requirements.	
	<b>Accounting Reconciliation</b>	<i>UAR §200.302(b)(5)</i> The LEA should have written procedures for regularly monitoring program budgets and actual expenditures to ensure accuracy and the reconciliation of discrepancies.	

<b>Federal Award Payments</b>	
<b>Drawdown of Funds</b>	<i>UAR §200.305(b)</i> The LEA must have written procedures to ensure the LEA minimizes the time elapsing between drawdown and disbursement. (LEAs who fail to drawdown funds for extended periods of time may risk supplanting.)
<b>Actual Costs</b>	<i>UAR §200.305(b)(1)</i> The LEA must have written procedures to ensure the timing and amount of payments must be as close as administratively feasible to the actual disbursements by the non-federal entity for direct and indirect costs.
<b>Time and Effort</b>	
<b>Time and Effort Allowability</b>	<i>UAR §200.403(a&amp;b)</i> The LEA must have written procedures that provide reasonable assurance that charges to the grant for wages are accurate, allowable, and properly allocated.
<b>Time and Effort Records Reconciliation</b>	<i>UAR §200.302(b)(5)</i> The LEA should have written procedures for regularly monitoring 1) budgeted time and effort expenditures, 2) actual charges to the federal award and 3) time and effort records to ensure accuracy and the reconciliation of discrepancies.
<b>Time and Effort Source Documentation</b>	<i>UAR §200.403(g) §200.430(i)(1-8)</i> The LEA must have written procedures governing the collection and maintenance of time and effort source documentation that must: (1) Reasonably reflect the total activity for which the employee is compensated (2) Indicate or be supported by documentation that indicates the charges are accurate, allowable, and properly allocated (3) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works for more than one federal award or a federal award and non-federal award.
<b>Equipment</b>	
<b>Equipment Acquisition</b>	<i>UAR §200.453</i> The LEA should have written procedures for the purchase of equipment, ensuring costs are reasonable and charged at their actual prices and equipment is necessary to carry out allowable program activities.
<b>Equipment Management</b>	<i>UAR §200.313</i> The LEA must have written procedures to direct the management of property (including replacement equipment) until disposition takes place that includes: (1) Use of the equipment for authorized purposes of the property during the period of performance, or until the property is no longer needed for the purposes of the project (2) Maintenance of property records to include person responsible for maintaining documentation (see <i>UAR §200.313(d)(1)</i> for what must be included in inventory). (3) Reconciliation of physical inventory and property records (4) Adequate safeguards to prevent loss, damage, or theft of the property to include investigation if loss, damage, or theft occur (5) Maintenance procedures to keep the property in good condition (6) Sale of property procedures to ensure the highest possible return (7) Disposition of equipment in accordance with state laws and procedures

**\*\* The controls/ procedures referenced here are not all inclusive of all federal, state, and/ or local requirements and were compiled based on OMB Uniform Administrative Requirements (UAR) and corrective action as the result of state program monitoring. The best LEA procedures will govern federal and non-federal funds in a common manner to reduce the risk of noncompliance. The use of this document should be considered supplemental and does not supersede original federal, state or local laws, policies and guidance.**

## LEA Written Procedures for the Implementation of Title II, Part A

<p><b>Needs Assessment</b></p>	<p><i>ESEA Sec. 2122(c)(1) ESEA Sec. 2122(b)(7) ESEA Sec. 2122(c)(2)</i> The LEA should have written procedures ensuring an annual needs assessment is conducted which includes all components, source documentation, and required stakeholders</p>
<p><b>Equity</b></p>	<p><i>ESEA Sec. 2122(b)(9)</i> The LEA should have written procedures ensuring the implementation of the LEA's Equity Plan and the maintenance of corresponding documentation.</p>
<p><b>Professional Learning</b></p>	<p><i>ESEA Sec. 2122(b)(1)(B)</i> The LEA should have written procedures ensuring all Title II, Part A funded professional learning activities are scientifically research based or based on evidence of program success resulting in increased student achievement.</p>
	<p><i>ESEA Sec. 2122(b)(5)</i> The LEA should have written procedures ensuring an annual increase in the percentage of teachers who are receiving high quality professional development (from any funding source) to enable teachers to become highly qualified and successful classroom teachers and the maintenance of supporting documentation.</p>
	<p><i>ESEA Sec. 2122(b)(4) ESEA Sec. 2122(b)(6)</i> The LEA should have written procedures ensuring the LEA coordinates Federal, State and Local professional learning activities and supporting funds.</p>
<p><b>Highly Qualified Teachers and Paraprofessionals</b></p>	<p><i>ESEA Sec. 1119(a)(1) ESEA Sec. 1119(a)(3)</i> The LEA should have written procedures ensuring appropriate hiring and assignment of teachers and paraprofessionals.</p>
	<p><i>ESEA Sec. 1119(i)(1)</i> The LEA should have written procedures ensuring principals receive annual training on the highly qualified requirements for the hiring and placement of teachers and paraprofessionals.</p>
	<p><i>ESEA Sec. 1119(i)(1)</i> The LEA should have written procedures ensuring the timely and accurate completion of Title I, Part A and Title II, Part A Section 1119 Qualifications for Teachers and Paraprofessionals Verification of Compliance – Principal Attestations and Assurances.</p>
	<p><i>ESEA Sec. 1111(h)(6)(A)</i> The LEA should have written procedures for ensuring parents are notified in a timely manner of their right to request the professional qualifications of their child's teachers and paraprofessionals. The notifications must comply with federal law and state guidance.</p>
	<p><i>ESEA Sec. 1111(h)(6)(B)(2)</i> The LEA should have written procedures ensuring timely parent notification when their child has been taught for 20 or more consecutive days by a non-highly qualified teacher (including one or multiple long-term substitute teachers). The notifications must comply with federal law and state guidance.</p>
	<p><i>Title II, Part A LEA Handbook</i> The LEA should have written procedures ensuring timely and complete development of remediation plans for non-highly qualified teachers and paraprofessionals.</p>
<p><b>Private Schools</b></p>	<p><i>ESEA Sec. 9501(a)(1)</i> The LEA should have written procedures ensuring invitation, consultation, and the equitable provision of services to private schools within a LEA's geographic boundaries</p>
<p><b>Effectiveness</b></p>	<p><i>ESEA Sec. 2101(2) ESEA Sec. 2122(b)(2); UAR §200.328(a)</i> The LEA should have written procedures describing specifically the LEA's identified steps for determining the effectiveness of Title II, Part A funded activities.</p>