

# Developing a Federal Programs Procedures Handbook

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# Purpose

To provide a resource for the development of a **district level** Federal Programs Procedures Handbook that contains written processes and procedures governing the LEA's implementation of **all** federal grants.

# Agenda

- Purpose
- Policies vs. Procedures
- Handbook Development
- Common Errors
- Overarching Requirements
- Internal Controls
- Program Specific Procedures



# Policies vs. Procedures

# Policies vs. Procedures

<b>Policies</b>	<b>Procedures</b>
Widespread Application	Narrower focus
Non-negotiable and change infrequently	Subject to change and continuous improvement
Expressed in broad terms	Detailed description of activities
Statements of what and/or why	Statements of how, when and/or who and sometimes what
Answer major operational issues	Details of a process

# Policy

## Sample Policy

### Widespread Application

Policy: DIC Status: Approved Date: 6/03/2018

#### Capitalization for Fixed Assets

A record and inventory shall be maintained on all tangible and intangible fixed assets which has a normal expected life of one year or more. All such property shall be identified and marked in a prescribed manner through the use of sequentially-numbered barcode decals. Such decals will identify the fixed asset as being property of the XXXXX School District.

Each school principal/building manager shall have the responsibility for the maintenance and control of all tangible personal property located in the school/building. Tangible personal property is defined within the asset class of machinery and equipment, and further defined to include kitchen equipment, computers (laptops, desktops, ipads, tablets), projectors, smartboards, video cameras, outdoor equipment, miscellaneous equipment, trucks, vans, tractors, forklifts, etc. A listing of all shall be inventoried and tagged.

# Procedure

## Sample Procedure

### Narrow Focus – Detailed

Procedures for Maintaining an Inventory of Equipment.

All equipment purchased in object code 615 and 616 must be included in an inventory. Each school with equipment purchased with federal funds is responsible for maintaining an inventory of equipment using the Physical Equipment Inventory Spreadsheet. (See Appendix)

When PO's are approved, orders are placed the Federal Programs bookkeeper sends copies of the PO's to the school bookkeepers to cross check deliveries with they arrive. Technology equipment (small items: Chromebooks, laptops) is delivered to the Central office for the Technology Department to inventory and set up prior to delivery to schools.

Processing newly purchased items:

- Inventory of items will be entered by the Federal Programs Director or Technology Director
- Items will be labeled by the Federal Programs Director or Technology Director
- Items will be prepared for use (imaged, tested for issues, etc) by the technology Department
- Computer technician's setup the equipment in the designated buildings and rooms as indicated on the inventory

Inventory spreadsheet contains the following required components Description of the property, Serial Number or other identification number, funding source, Vendor (not required but recommended), Acquisition Date, Cost of Equipment, Location of Equipment, Use of Equipment, Condition of the Equipment, disposition information (including date of disposal), Federal Award Identification Number (FAIN)

**FAIN required after July 1, 2016.**



# Handbook Development

**What should a good Federal  
Programs Procedures  
Handbook include?**

# Handbook Development

What should a good Federal Programs Procedures Handbook include?

- Table of Contents
- Reference/include all federal programs
  - Remember to include (name) CARES Act, CRRSA Act, and ARP Act where applicable in the handbook to annotate the same EDGAR and UGG procedures as applied to the other programs to include the emergency relief funding.
- A Systematic Organization – For example, matches the monitoring document
- Headings to determine each section
- A clear explanation of the process used and not just a restatement the requirements
- Correct citations when referring to [Uniform Grant Guidance](#)

# Handbook Development

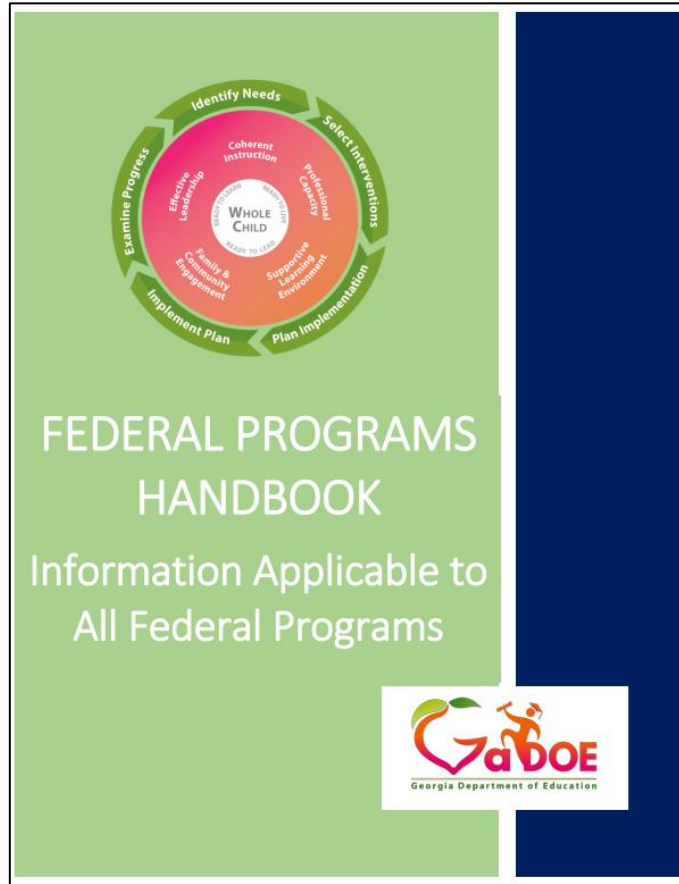
- Considerations

- Who should be at the table when developing the manual, reviewing and revising to reflect how each program and requirement is addressed in the LEA?
- Conduct a systemic review periodically to ensure procedures are being followed and as things change procedures are updated.
- Make a connection between what is written down and what is being done.
- Use handbook as a primary tool for training new employees on the how, what, who and when for all federal programs.
- Districts that consolidate funds should include internal processes as it relates to consolidation requirements.
- Use the [Federal Programs Handbook](#) as a reference

# Federal Programs

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – Family and School Partnership
- School Improvement 1003(a)
- School Improvement 1003 (g)
- Title I, Part A – Foster Care Provisions
- Title I, Part A – Education of Migratory Children
- Title I, Part D – Neglected and Delinquent Children
- Title II, Part A – Supporting Effective Instruction Grant
- Title III, Part A – Language Instruction of English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment (SSAE)
- Nita M. Lowey 21<sup>st</sup> Century Community Learning Centers
- Title V, Part B – Rural Education Initiative
- Title IX, Part A – McKinney-Vento Education for Homeless Children and Youth
- Consolidation of Funds
- Individuals with Disabilities Education Act (IDEA)
- **Emergency Relief Funds Grants: CARES, CRRSA, ARP**

# Federal Programs Handbook



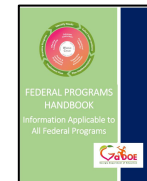
# Fiscal Regulations and Guidance

## Regulations:

- [EDGAR: Education Department Guidance and Regulations](#)
  - [34 CFR Part 76 State-Administered Programs](#)
  - [34 CFR Part 77 Definitions that Apply to Department Regulations](#)
  - [34 CFR Part 81 The General Education Provisions Act](#)
  - [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards](#)
  - [2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements](#)

## Guidance:

- [USGAO Standards for Internal Control in the Federal Government \(2014\)](#)
- [OMB: FAQs on Uniform Administrative Requirements \(09.2015\)](#)
- [U.S. Department of Education: FAQs on Uniform Administrative Requirements](#)
- [U.S. Department of Education: Dear Colleague Policy Letters](#)
- [U.S. Department of Education: Non-Regulatory Guidance](#)



[Federal Programs Handbook](#)

# Common Errors

- Failing to include all Federal Programs
  - Inconsistently identifying/naming a specific program and/or program sections
- Documentation does not support district procedures
  - More restrictive
    - Commonly seen in Travel Policy
- Written procedures do not reflect Federal/State regulations, program guidance or local policies
- Confusion between stipends, professional development and additional compensation
  - Outcome vs. additional compensation
- Written procedures should address a position or office rather than a specific person

# Overarching Requirements



# LEA Monitoring of Schools and Programs

Describe the process the LEA uses to monitor its programs **(all federal programs)** for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance.

- Steps the LEA uses to monitor and provide technical assistance throughout the year
- Position(s) responsible for the implementation of the grant and monitoring all aspects/requirements
- Frequency of monitoring (timeline)

# LEA Monitoring of Schools and Programs, *continued*

- List of documentation that will be maintained to verify programs have been monitored
- Explain how the LEA identifies needed corrective actions at the schools (and district)
- Explain how the LEA will provide follow-up/verification of corrective actions at schools and district (identified by the LEA) review of applicable federal programs (development)
  - Verify how the LEA will follow up with corrective actions found while monitoring their schools, including a review/revision of their budgets if needed to solve the problems, including any budget changes that might be needed

# LEA Monitoring of Schools and Programs, *continued*

- Description of the process the LEA uses to identify high-risk schools within the district
  - High-risk schools need additional assistance (either technical or financial) to meet the needs of students
  - Not necessarily a school that is identified as ATSI, TSI or CSI schools
  - Describe process for how the district determines high-risk schools

# CLIP

## School Level Plans

- Procedures for creating, reviewing and approving the CLIP, which shall include resolution procedures for unapproved CLIP. **(All Federal Programs)**
- Procedures for creating, reviewing and approving the Schoolwide Program/Targeted Assistance Program plans, which includes resolution procedures for unapproved Schoolwide Program and Targeted Assistance Program plans. **(Title IA)**

# Services to Eligible Private School Children

- Best practice, not in statute
- Procedures for how the LEA will invite private schools to participate in ESEA equitable services including:
  - person(s) responsible for managing the ES4PS portal and timeline
  - ES4PS is the mandatory platform for LEAs to use for reporting, communication and documentation. This promotes consistency, centralized records retention, and ease of data reporting.

# Services to Eligible Private School Children, *continued*

- Procedures for how on-going consultation will occur including:
  - When will meetings occur, where, who will attend, how will assessment needs of private school students, teachers, and leaders be conducted
  - How materials will be inventoried
  - Evaluation of services
  - How complaints will be handled
  - Schedule for supervision of services to private school students
  - Person/Position(s) responsible to check for non-profit status of private schools

# Maintenance of Effort (MOE)

## Title I

- If MOE is **NOT MET** during the current fiscal year, the evidence, shall include:
- Procedures used for determining maintenance of effort (MOE), including funds to be excluded from MOE calculations
  - Procedures to include person(s) responsible for ensuring MOE is met and funds to be excluded from MOE, timeline for checking

# Maintenance of Effort (MOE)

## Individuals with Disabilities Act (IDEA)

- If MOE is **NOT MET** during the current fiscal year, the LEA must complete the MOE Reconciliation Process
- Under IDEA, two categories allowing reduction of level of effort required to meet MOE:
  - Exceptions (§300.204)
  - Adjustment (§300.205)
- No Changes in Regulations
- Any errors on the DE 46 reporting are not considered an allowable exception for not meeting
- Under both, reduced level retained moving forward



# Comparability

## Title I

- Procedures for meeting comparability as outlined in Section 1118(3)(A):
  - Positions to include in calculation
  - Person/Positions(s) responsible
  - Timeline
  - Other supporting documentation

# Assessment Security

## Title I and III

- Assessment Security
  - Procedures should include person(s) responsible for writing and reviewing the plan annually (include consequences of violation)
    - How it will be distributed?
    - What type documentation (example: sign in sheets, agenda, video recording login) will be kept verifying it has been distributed?

# Reporting of Accountability

## Title I

### District/State Report Card

- Procedures for who is responsible for ensuring that the appropriate link for the school report card has been posted on the district website (best practice is to also post on school website)

## Title I and III

- English language proficiency (ELP) Assessment Participation Rate
  - Procedures for who is responsible for checking the participation rate and collecting the justification reasons if the percentage falls below 95%, including a timeline

# Internal Controls

# Internal Controls

Required Internal Controls	Requirement	<u>Authorizing Citation</u>
Cash Management to include drawdowns	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7) §200.403
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
Procurement (Specific levels described in §200.317 through §200.327)	Written Procedures	§200.318(a)
Procurement: Competitive Proposals - Conducting Technical Evaluations of Proposals Received and for Selecting Recipients	Written Method	§200.320(d)(3)

# Internal Controls

Required Internal Controls	Requirement	<u>Authorizing Citation</u>
Compensation – Personal Services	Written Policy	§200.430(a)(1) SBOE 160-3-3-.04
Travel	Written Travel Policy	§200.474(b) OCGA §50-5B-5 OCGA §20-2-167(b) SBOE 160-5-2-.23 Financial Management for GA LUAs Chapter 40
Segregation of Duties	Written Procedures	2 CFR §200.303(a) GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14

# Internal Controls

## Written Allowability Procedures

Explain the process (who, what, when, and how) used throughout the grant development, budget and claiming process

- Describe the process used to review all expenditures to determine allowability prior to the authorization of charges to the grant. Consider the following:
  - Aligns with program purpose and the LEA's prioritized needs of the (SIP) (allowable if addresses needs identified in CLIP and addressed in district/school plan)
  - Supplement not supplant
  - Aligns to cost principle allowability
  - Addresses allowable items as charges to a grant
  - Allocable to federal program (law and non-regulatory guidance)
  - Necessary and reasonable
  - Adheres to period of performance
  - Avoids conflict of interest

# Internal Controls

## Segregation of Duties

- Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud
- Include separating the responsibilities for authorizing transactions (approved by appropriate Federal Program coordinator), processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event



# Internal Controls

## Written Procurement Procedures

- Purchasing process to include requisition, approval, and acquisition (person(s) responsible)
- How will the LEA maintain oversight to ensure that contractors perform in accordance with the terms, conditions and specifications of the contract to include payment after deliverables are received (including purchase orders)
- Entering into a contract (object code 300). (Contracts should be detailed enough to specify service(s) being purchased/provided, when service must be delivered (date), names entering into contract, contract rate (total fee/per hour), timeframe of contract, method of payment, where services will be provided (location, signatures/date, and any other relevant information)

# Internal Controls

## Written Procurement Procedures, *continued*

- Gathering independent estimates before receiving bids or proposals
- Verification of services provided/delivered
- How records are maintained to detail the history of procurement. (Rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price)
- Multiple year contracts should include the opt-out clause to clearly state “if Federal funds are no longer available the contract will be void”

# Internal Controls

## Written Procurement Procedures, *Continued*

- The position(s) responsible for obtaining the price/rate quotes and where the quotes are kept on file. Denote the position of the person who is responsible for ensuring technical evaluations are conducted in compliance with Federal regulations.
- Process for sealed bids, describing how bids are advertised and the position responsible

# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

Procedures explaining the LEA's method (step-by-step process; who, what, when, how, where) of conducting technical evaluations of proposals received and for selecting recipients for the following methods:

- Informal Procurement Methods
  - Micro-purchase
  - Small purchase
- Formal Procurement Methods
  - Competitive sealed bids
  - Competitive proposals
- Noncompetitive proposals

# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Informal Procurement Methods to include delineation of the dollar range for **micro-purchases**
  - Micro-purchases: Up to \$10,000
    - Calculate the aggregate dollar amount for each purchase order of supplies or services
    - To the extent practicable must distribute micro-purchases equitably among qualified suppliers.
    - Take into consideration the price as to its reasonableness based on research, experience, purchase history (explain how)

# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Informal Procurement Methods to include delineation of the dollar range for micro purchases and **small purchases**.
  - Small purchases – up to \$250,000
    - Must obtain an adequate number (at least 2) of quotes from qualified sources

**Note:** An LEA may establish a lower threshold – Procedures and documentation must reflect changes in threshold

# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Formal Procurement Methods to include delineation of the dollar range for **bids and sealed bids**.
  - Used for purchases that exceed small purchase threshold (\$250,000, or lower, if set by the LEA)
    - Procedures that include position(s) responsible for obtaining the price/rate quotes and where the quotes are kept on file. Denote the position of the person who is responsible for ensuring technical evaluations are conducted in compliance with Federal regulations.
    - Process for sealed bids, describing how bids are advertised and the position responsible.

# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Formal Procurement Methods to include delineation of the dollar range for **bids and sealed bids**. Used for purchases that exceed small purchase threshold (\$250,000, or lower, if set by the LEA), *continued*
  - Two Options
    - Sealed bids §200.329(b)
    - Proposals §200.320(c)



# Internal Controls

## Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Noncompetitive Proposals
  - Explanation of the process for non-competitive proposals, including the 5 explanations for when **sole sourcing** is allowed (Limited use)
    - The aggregate dollar amount does not exceed the micro-purchase threshold
    - The item is available only from a single source
    - The public emergency for the requirement will not permit a delay resulting from publicizing competitive solicitation
    - The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to written requirements from non-federal entity
    - After soliciting a number of sources, competition is determined inadequate

# Capital Expense

- Capital Expenditures – Unit cost of \$5000 or more
  - Describe process for approval:
    - Completion of Pre-Approval Form to include all components
    - Person(s) responsible for request and approval,
    - If used for private school use state that the equipment will remain on the LEA's inventory.
  - If claiming indirect costs, all capital expenditures must be subtracted from the program's allocation prior to applying restricted indirect cost rate.
  - Approval Capital Expenses - 700 Series Object Codes

# Internal Controls

## Written Conflict of Interest Policy

- Definition of conflict of interest
- Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in selection, award and administration of contracts
- The statement “No employee, officer or agent may participate in selection, award or administration of a contract supported by a federal award if he/she has a real or apparent conflict of interest”
- Chain of command for reporting potential conflicts, including the alternate if the reporting employee is involved in the potential conflict
- Definitions and examples of nominal items (LEA defines)
- Best Practice is to include:
  - Process for training on the policy
  - Process for dissemination of the policy
  - Process for collecting signed certification that employees received and understand the conflict policy

# Internal Controls

## Personal Compensation Policies

- Explanation that time and effort records are maintained for all employees whose salaries or other compensation are paid in whole or in part with federal funds, not to exceed 100%.
- Period Certifications details (who, what, when):
  - The staff working on a single cost objective.
  - Account for the total activity
  - Are signed after-the-fact by the employee and/or supervisor
  - Completed on an individual or group form
  - The staff member responsible for collecting the forms
  - The supporting documentation collected
  - The timeline for collection (may be twice a year OR once a year, as detailed in the LEAs procedures)

# Personal Compensation Policies, *continued*

- **PARS (Time Logs)** details (who, what, when):
  - The staff working on multiple cost objectives
  - Account for the total activity
  - Are signed after the fact by the employee and supervisor
  - Timeline for preparation and collection:
    - Are prepared at least monthly and coincide with one or more pay periods
    - Are submitted to the supervisor quarterly or monthly, as detailed in the LEAs written procedures
  - The staff member responsible for collecting the forms
  - The supporting documentation collected
  - The process for reconciliations (who, what, when):
    - Staff responsible for checking the forms and completing reconciliations.
    - Timeline for reconciliation and adjustments (must be completed by the end of the year so that the final amount charged to the Federal award is accurate, allowable and properly allocated)

# Internal Controls

## Written Stipend Policy

- Reference to Georgia Rule 160-3-3-.04
- Definition according to Georgia Rule:
  - Funds awarded by an LEA to certified personnel and paraprofessionals for having successfully completed learning opportunities that have occurred at any time during the fiscal year outside of the employee's normal contract/work hours
  - Compensation for work on an award for performance for allowable activities
  - Must be reasonable and necessary to the Federal program

# Stipend Policy, *continued*

- Stipends may be awarded only if the following conditions exist:
  - There is evidence that the knowledge, skills, practices, and dispositions gained from the professional learning activity are *aligned to an approved individual plan, or a school or LEA initiative and/or product, and/or specific goals; and*
  - There is evidence that the knowledge, skills, practices, and dispositions developed through participation in, or facilitation of professional learning *have been implemented/ demonstrated in the classroom/work setting; and*
  - Participation occurs beyond regular contract hours, days, or school year.
  - State and federal funds designated for professional learning shall not be used to pay stipends to school board members or to school council members who are not employees of the LEA



# Stipend Policy, *continued*

*Additional criteria* to include in the procedure for Title II, Part A include:

- Are the Stipends supplemental?
- Is the process for payment consistent across federal programs and federal/non-federal programs?
- Does the procedure reference the citation number and content?
- Does the procedure include a process for how stipends are paid?



# Internal Controls

## Travel Policy

- Must follow the Georgia Statewide Travel policy. The LEA policy may be more restrictive, but not less.
- Written Travel Policy must include:
  - A statement that travel costs must be reasonable and consistent with written travel policy
  - Include a list of the documentation that is required to be maintained (travel authorizations, pre-approval, agendas, travel reimbursement form)
  - Explanation that participation of individual in conference is necessary for the project (agenda)
  - Position of staff member providing pre-approval
  - A statement that the travel charges are consistent with the LEAs written reimbursement policies
  - Statement addressing expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-federal entity

# Internal Controls

## Suspension and Debarment

- Procedures to support how Suspension and Debarment is checked prior to making purchases above \$25,000 threshold from single vendor including:
  - Timeline for checking prior to making purchases above \$25,000 threshold from single vendor
  - LEAs required to check once and if vendor becomes suspended or debarred during the year, the LEA may choose to continue to use the vendor if the LEA was using the vendor before the vendor was excluded

# Suspension and Debarment, *continued*

- The process for checking suspension and debarment may be from one of the acceptable methods:
  - SAMS website: Include verification for suspension and debarment with a date/time stamped print screen (requires a SAMS user account) or a signed and dated copy of the screen, person responsible for checking, and query criteria
  - Collecting a certification from the vendor/person to ensure they have not been suspended or debarred
  - Adding a clause or condition to the covered transactions with that vendor/person ensuring that they have not been suspended or debarred
  - List of documentation that will be kept verifying the vendor has been checked

# Internal Controls

## Inventory

Procedures for managing equipment (including replacement equipment) until disposition takes place.

The procedures **shall** include:

- Acquisition of equipment
- Entering information into the LEA's inventory management system, including:
  - The person responsible for maintaining documentation.
  - Timeline for entering information
  - All required components including item description, cost, source of funding for equipment including the Federal Award Identification Number (FAIN), date of purchase, vendor, serial number or other identification number, location, use, condition of property, and disposition data including date of disposal
- Off-site use of equipment

# Inventory, *continued*

- Conducting a physical inventory, including:
  - The person(s) responsible for conducting the physical inventory
  - The timeline for conducting the physical inventories at the schools and district including reconciliation of physical inventory with property records
- District equipment disposition procedures for equipment no longer needed for original program should include:
  - Process for retaining equipment if not needed in another Title I or Federal program
  - Process for determining when equipment should be disposed of, who is responsible for process, and the maintaining of appropriate records
  - Description of equipment <\$5000 and more than 3 years old that can be retained, sold or disposed, with no obligation to GaDOE
  - Description of equipment >\$5000 or more may be retained or sold and GaDOE (awarding agency) has rights to state's share at \$500 or 10-percent of sales
  - Description of who is the person(s) responsible for carrying out the disposition procedures

# Inventory, *continued*

- Implementing adequate safeguards related to loss, damage, or theft of equipment
  - Include how the investigation is carried out if loss, damage or theft occur
- Ensuring funds, property, and other assets are safeguarded against loss from unauthorized use or disposition
- Equipment use for Title IA Targeted Assistance Programs
  - Allowability for use by identified students
  - Use of Title I Equipment for non-Title I students
- Equipment use for private schools
  - Allowability for use by identified students
  - Process for maintenance and safeguarding of equipment

# Inventory, *continued*

- Maintenance of property and to keep it in good condition.  
Including:
  - Explanation of how equipment is maintained on the inventory for as long as it is needed for the purposes of the project/program
  - How the equipment is maintained
  - The process followed when equipment is broken
  - Who is responsible for maintaining the equipment
- Process for disseminating the inventory procedures to Title I staff, including allowable use of Title I purchased equipment

# Internal Controls

## Cash Management and Drawdowns

### Procedures for cash management (payment/funds)

- Segregation of duties for the drawdown
- Monitoring cash management, including reconciliations. (Comparison of expenditures with budget amounts for each Federal award)
- Ensuring reimbursements are only after costs have been incurred
- Methods and procedures for payment to minimize the time elapsing between transfer and disbursement
- Methods for evaluating and drawdown requests to ensure requests are only for immediate needs



# Cash Management and Drawdowns, *continued*

- Method used to reconcile drawdown requests as needed including the position responsible and how the federal program director is included in the reconciliation process prior to requesting funds
- Supporting documentation is maintained, who is responsible, and ensuring that signatures and dates of reconciliation are included in the documentation
- Method of evaluating sub-recipient requests (LEA)
- Method for ensuring the LEA does not draw funds before actual need
- Method for transferred funds to be drawn down from the originating programs first

# Completion Report

- Describe process for completing and reconciling a completion report for each federal program to include:
  - Timeline
  - Person(s) responsible for completing and reconciling (federal program and finance coordinators)
  - Supporting documentation kept on file including signatures and dates

# Consolidation of Funds

## Internal Controls

CONTROL	Georgia Requirement for Internal Controls
Applicability	Consolidated Funds
Allowability	Default to Local BOE Policies
Segregation of Duties	SBOE Rule 160-5-2-.23 & Generally Accepted Accounting Principles (GAAP)
Procurement	SBOE Rule 160-5-2-.23 (Suspension and Debarment) Georgia Procurement Manual Authorized Under OCGA 50-5
Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients	Georgia Procurement Manual Authorized Under OCGA 50-5
Conflict of Interest	OCGA 45-10; Georgia Procurement Manual Authorized Under OCGA 50-5
Time and Effort	While there are not State Requirements, splits between state and federal still require Time and Effort documentation. <ul style="list-style-type: none"> <li>• 100% Consolidated = N/A</li> <li>• Split Cons./Local = N/A</li> <li>• Split Cons./Federal= T&amp;E</li> </ul>
Stipends	SBOE Rule 160-3-3.04 Written Stipend Policy
Suspension and Debarment	SBOE Rule 160-5-2-.23
Travel	SBOE Rule <a href="#">160-5-2-.23</a> SAO Georgia Statewide Travel Policy
Inventory	<u>SAO Internal Controls Standards</u> SBOE Rule <a href="#">160-5-2-.23</a> Financial Management for Georgia Local Units of Administration

# Program Specific Required Written Procedures

# Title I, Part A

## Program Specific Procedures

- Procedures for allocating funds to eligible attendance areas
- Procedures for calculating amount of funds for the following required set-asides:
  - Homeless, Neglected and Delinquent, Parent and Family Engagement, Parent and Family Engagement Carryover, Private School Proportionate Share
- Procedures for identifying eligible students for Targeted Assistance Schools, Targeted Assistance-like programs, and/or participating private schools

# Parent and Family Engagement Program Specific Procedures

- Notice to Parents - Procedures how the Title I staff will monitor the distribution of the notice to parents of participating ELs being placed in a supplemental language program funded by Title I or Title III
- Procedures on how LEAs provide coordination, technical assistance, and other support necessary to assist and build the capacity of all its Title I schools in planning and implementing effective parent and family engagement programs and activities.
- Please refer to the Family-School Partnership “Systemic Family Engagement Handbook” section 2, page 3 for a list of required activities or click on the following link:  
[https://www.gadoe.org/School-Improvement/Federal-Programs/Partnerships/Documents/FY21%20TA\\_3%20pages.pdf](https://www.gadoe.org/School-Improvement/Federal-Programs/Partnerships/Documents/FY21%20TA_3%20pages.pdf)

# Title I, Part C

## Program Specific Procedures

- Procedures for Records Maintenance and Transfer
  - Describe how the district will use the Title I, Part C Occupational Survey during new student registration and back to school registration for all students
  - Describe the transfer of pertinent school records, including information on health, when children move from one school to another
  - Describe how the district will use the Migrant Student Information Exchange (MSIX)
  - Describe how the district will update the SIS report of current K-12 migrant coded participants

# Title III Part A

## Program Specific Procedures

- Title IIIA does not permit a variance between expenditures and the final approved budget. The completion report should not exceed the amount budgeted per function/object code.
  - Procedures describing the steps the LEA has in place to ensure that the completion report aligns with the final approved Title IIIA budget.
- Written procedures for *LEA Monitoring of Schools and Programs* should include how the LEA will monitor Title IIIA funded Language Instruction Education Programs (LIEPs), EL focused professional development, and Title IIIA parent and family engagement



# Title IV, Part A Program Specific Procedures



- All\* LEAs receive an allocation-be sure standard processes/procedures address statutory requirements such as:
  - ESEA Sec 4106
    - Identifying needs/selecting needs-based interventions
      - CLIP Team Member
    - Prioritization Assurances (Clearly articulated)
    - Program Monitoring/Continued Consultations
      - Applicable stakeholders and community-based partnerships
      - Adequate documentation
    - Measuring Effectiveness
      - Ensure alignment
      - Required Annual Report

***Document → Document → Document***

# Title IV, Part A Program Specific Procedures



- Following the receipt of the fiscal allocation
  - Provisions of Equitable Services
    - Required entries in ES4PS
    - IVA statutory requirements for continued consultations (supervision of implementation), monitoring, and measuring effectiveness
    - Administrative Costs cap alignment
  - Transferability
    - Internal processes/procedures for transfer (yearly decision)
    - Draw of Transferred funds
      - Managing budgets and completion reports
      - Transferred funds cannot be carried across fiscal years
      - Meet receiving program's statutory requirements
    - Required entries in ES4PS-IVA funds were received

# Title V, Part B

## Program Specific Procedures

- Procedures for completing the Annual Evaluation Report
  - Describe the procedures followed for completing the Annual Evaluation Report via the Data Collection tab on the Consolidated Application
  - Procedures must state that the final Program Completion Report is the source document for the reported expenditures
- Supplement Not Supplant for Title V, Part B includes local, state and *other federal* funds

# Homeless Children and Youth Program Specific Procedures

- Procedures for the education of homeless children and youth that identify and remove any barriers. The procedures must include:
  - Identification
  - Selection (including feeder school protocol if applicable)
  - Enrollment
  - Transportation
  - Disputes
  - Credit for full or partial coursework

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Summer Learning Series  
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