



Santa Ana Unified School District

BOARD POLICY NO: 3230

EFFECTIVE: 12/12/2018

SUBJECT: Federal Grant Funds

CATEGORY: Business and Noninstructional Operations

RESPONSIBLE OFFICE(S): Business Services, Budget

SCOPE:

The Governing Board recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 7 CFR 200.0-200.521 and any stricter state laws and district policy.

POLICY:

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received. (cf. 3100 - Budget)
2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328. (cf. 3460 - Financial Reports and Accountability)
3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest. (cf. 1340 - Access to District Records) (cf. 3580 - District Records)
4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes.
5. Comparison of actual expenditures with budgeted amounts for each federal award.
6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305
7. Written procedures for determining the allow ability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award. (cf. 3400 - Management of District Assets/Accounts)



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The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property. (cf. 3270 - Sale and Disposal of Books, Equipment and Supplies) (cf. 3440 - Inventories) (cf. 3512 - Equipment)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties. (cf. 4131 - Staff Development) (cf. 4231 - Staff Development) (cf. 4331 - Staff Development)

The District shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328) (cf. 0500 – Accountability) (cf. 6190 – Evaluation of the Instructional Program)

DESIRED OUTCOME:

Through this policy, the District shall establish procedures related to the Federal Grant Funds for the purpose to develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award.

IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:

District Policies and Procedures:

BP 0500 – Accountability

BP/AR 3100 – Budget

BP/AR 3270 – Sale and Disposal of Books, Equipment and Supplies

BP/AR 3400 – Management of District Assets/Accounts



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BP 3440 – Inventories

BP 3460 – Financial Reports and Accountability

BP 3512 – Equipment

BP 3580 – District Records

BP 4131 – Certificated Personnel Staff Development

BP 4331 – Management, Supervisory and Confidential Personnel Staff Development

BP 6190 – Evaluation of the Instructional Program

AR 3440 – Inventories

AR 3460 – Financial Reports and Accountability

AR 3512 – Equipment

AR 3580 – District Records

AR 4131 – Certificated Personnel Staff Development

AR 4331 – Management, Supervisory and Confidential Personnel Staff Development

Legal Reference:

Education Code:

42122-42129 - Budget requirements

Code of Federal Regulations, Title 2

180.220 - Amount of contract subject to suspension and debarment rules

200.0-200.521 - Federal uniform grant guidance, especially:

200.1-200.99 - Definitions

200.100-200.113 - General provisions

200.317-200.326 - Procurement standards

200.327-200.329 - Monitoring and reporting

200.333-200.337 - Record retention

200.400-200.475 - Cost principles

200.500-200.521 - Audit requirements

Code of Federal Regulations, Title 34

76.730-76.731 - Records related to federal grant programs

Code of Federal Regulations, Title 48

2.101 - Federal acquisition regulation; definitions

Management Resources:

California Department of Education Publications

California Department of Education Audit Guide

California School Accounting Manual

Education Audit Appeals Panel Publications

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting



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U.S. Department of Education Publications

Questions and Answers Regarding 2 CFR Part 200, March 17, 2016

Web Sites:

California Department of Education: <http://www.cde.ca.gov>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Office of Management and Budget, Uniform Guidance:

https://www.whitehouse.gov/omb/grants_docs

State Controller's Office: <http://www.sco.ca.gov>

System for Award Management (SAM): www.sam.gov/portal/SAM/##11

U.S. Department of Education: <http://www.ed.gov>

U.S. Government Accountability Office: <http://www.gao.gov>

ADOPTION AND REVISION HISTORY:

12-18

Santa Ana, CA