

**Original Adoption:** \_\_\_\_\_

---

*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 2 CFR 200.0-200.521 and any stricter state laws and district 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:*

- 1. Identification in district accounts of each federal award received and expended and the federal program under which it was received*
- 2. Accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.328 and 200.329*
- 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, financial obligations, unobligated balances, assets, expenditures, income, and interest*
- 4. Effective control over 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 allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award*

*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.*

*Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.*

*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.*

*The district shall submit financial and 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 no later than 120 calendar days after the ending date of the grant.*

**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

**State**

Ed. Code 42122-42129

Ed. Code 64001

**Description**

Budget requirements

School plan for student achievement, consolidated application programs

**Federal**

2 CFR 180.220

2 CFR 200.0-200.521

2 CFR 200.1-200.99

2 CFR 200.100-200.113

2 CFR 200.317-200.326

2 CFR 200.327-200.329

2 CFR 200.333-200.337

2 CFR 200.400-200.475

2 CFR 200.500-200.521

34 CFR 76.730-76.731

48 CFR 2.101

**Description**

Amount of contract subject to suspension and debarment rules

Federal uniform grant guidance

Definitions

General provisions

Procurement standards

Monitoring and reporting

Record retention

Cost principles

Audit requirements

Records related to federal grant programs

Federal acquisition regulation; definitions

**Management Resources**

California Department of Education Publication

California Department of Education Publication

Education Audit Appeals Panel Publication

U.S. Department of Education Publication

Website

Website

Website

Website

Website

Website

Website

**Description**

California Department of Education Audit Guide

California School Accounting Manual

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

Compliance Reporting

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

U.S. Government Accountability Office

Office of Management and Budget, Uniform Guidance

State Controller's Office

System for Award Management (SAM)

Education Audit Appeals Panel

U.S. Department of Education

California Department of Education

**Cross References**

**Code**

0500

1340

1340

3100

3100

3231

3270

3270

3300

3311

3311

3311.4

3312

3314

3314

3350

3400

3400

3440

3460

**Description**

Accountability

Access to District Records

Access to District Records

Budget

Budget

Impact Aid

Sale and Disposal of Books, Equipment and Supplies

Sale and Disposal of Books, Equipment and Supplies

Expenditures and Purchases

Bids

Bids

Procurement of Technological Equipment

Contracts

Payment for Goods and Services

Payment for Goods and Services

Travel Expenses

Management of District Assets/Accounts

Management of District Assets/Accounts

Inventories

Financial Reports and Accountability

3460	<i>Financial Reports and Accountability</i>
3512	<i>Equipment</i>
3512-E (1)	<i>Equipment</i>
3551	<i>Food Service Operations/Cafeteria Fund</i>
3551	<i>Food Service Operations/Cafeteria Fund</i>
3580	<i>District Records</i>
3580	<i>District Records</i>
4131	<i>Staff Development</i>
4231	<i>Staff Development</i>
4331	<i>Staff Development</i>
6173.4	<i>Title VI Indian Education Program</i>
6178	<i>Career Technical Education</i>
6178	<i>Career Technical Education</i>
6190	<i>Evaluation of The Instructional Program</i>
9270	<i>Conflict of Interest</i>
9270-E (1)	<i>Conflict of Interest</i>