

**CLASSIFICATION: Business and Noninstructional
Operations****ADOPTED: 6/13/18****REVISED:****REVIEWED:****SUBJECT: Federal Grant Funds, Uniform
Guidance****PAGE: 1 of 3**

The County Board of Education and County Superintendent of Schools recognizes San Diego County Office of Education's (SDCOE) responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The County Superintendent of Schools 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 organizational policy.

All grants awarded by the federal government, including formula grants (e.g., Title I funding, Part B of the Individuals with Disabilities Education Act) and discretionary grants, are subject to the requirements contained in the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"), as specified in 2 CFR 200.0-200.521 and Appendices I-XII.

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 County Superintendent of Schools or his/her designee(s) shall ensure that SDCOE's financial management systems and procedures provide for the following:

1. Identification in SDCOE's 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 and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328
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
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

**CLASSIFICATION: Business and Noninstructional
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Guidance****PAGE: 2 of 3**

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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 County Superintendent of Schools or his/her designee(s) shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that SDCOE 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.

SDCOE 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.

Administrative Regulation: 3220

**Legal Reference: Education Code
42122-42129**

Code of Federal Regulations, Title 2

180.220, 200.0-200.521 (200.1-200.99, 200.100-200.113, 200.317-200.326, 200.327-200.329, 200.333-200.337, 200.400-200.475, 200.500-200.521)

CLASSIFICATION: Business and Noninstructional
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ADOPTED: 6/13/18

REVISED:

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SUBJECT: Federal Grant Funds, Uniform
Guidance

PAGE: 3 of 3

Code of Federal Regulations, Title 34

76.730-76.731

Code of Federal Regulations, Title 48

2.101

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

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>