



EMANUEL COUNTY BOARD OF EDUCATION

BUSINESS OPERATING PROCEDURES
AND FEDERAL AWARDS
ADMINISTRATION MANUAL



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PURPOSE OF THIS MANUAL

The purpose of this manual is to provide a systematic approach to managing the rules and guidelines of all programs to ensure consistent compliance. Staff may use the provided information to ensure that federal, state, and local programs are being implemented accurately and effectively.

GENERAL ACCOUNTING AND FINANCIAL MANAGEMENT

It is the policy of Emanuel County Schools to comply with all statutory, regulatory, and contractual requirements in the conduct of its accounting and financial operations.

SCHOOL LEVEL

**PURCHASING AND
PROCEDURES**

Goals for Student Activity Accounts

- *Activity sponsors receipt and turn in all monies collected on a daily basis to ensure that cash is adequately protected, prior to deposit.*
- *Make deposits in a timely manner for expenditure availability and to reduce risks.*
- *Prepare checks using purchase orders, packing slips, and invoices as supporting documentation for the disbursements.*
- *Review purchase packets prior to filing to ensure supporting documentation for disbursement is attached to all purchasing packets.*
- *Ensure all contracts and financial agreements are forwarded to the superintendent prior to signing.*

FRAUD, WASTE & ABUSE

Reporting of Fraud, Waste, Abuse, or Corruption

Employees of Emanuel County Schools shall be encouraged to report verbally or in writing to their supervisor, department head, or other appropriate authority, evidence of activity by a district department, agency, or employee constituting:

1. A violation of local, state, or federal law, rule or regulation
2. Fraud
3. Misappropriation of resources
4. Substantial and specific danger to public health and/or safety
5. Gross mismanagement, a gross waste of monies, or gross abuse of authority

Further, it is the rule of this school district that employees be free of intimidation or harassment when reporting to public bodies about the matters of public concern; including offering testimony to or testifying before appropriate legislative panels.

What is considered fraud, waste, or abuse?

Fraud - The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves, others, or the district or could cause detriment to others or the district, state, or federal governments. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives or is intended to deceive.

Waste - The intentional or unintentional, thoughtless, or careless expenditure, consumption, mismanagement, use or squandering of district, state, or federal resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

Abuse - Excessive or improper use of a thing, or to employ something in a manner contrary to the nature of legal rules for its use. Intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources. Extravagant or excessive use as to abuse one's position of authority.

All policies regarding ethics and fraud, waste, and abuse are outlined in the current Employee Handbook. Each year, each district employee must sign the current handbook affirmation and these affirmations are kept on file.

Examples of Fraud, Waste, and Abuse:

- Personal use of district-owned vehicles
- Personal long distance calls
- Personal use of district owned supplies or equipment
- Violations of system and/or state procurement
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel reports, etc.)
- Contract Fraud
- Conducting personal business on district time
- Inappropriate expenditures
- Embezzlement

ETHICS

An educator entrusted with public funds and property shall honor that trust with a high level of honesty, accuracy, and responsibility. Unethical conduct includes but is not limited to:

- Misusing public or school-related funds
- Failing to account for funds collected from students or parents
- Submitting fraudulent requests or documentation for reimbursement of expenses or for pay (including fraudulent or purchased degrees, documentation, or coursework)
- Co-mingling public or school-related funds with personal funds or checking accounts
- Using school property without the approval of the local board of education/governing board or authorized degree

Procedures and Responsibilities

1. Anyone suspecting fraud concerning federal programs should report their concern to the Emanuel County Schools Director of Finance, Mollie Smith, at mhsmith@emanuel.k12.ga.us.
2. Any employee of Emanuel County Schools (temporary staff, full-time staff, and/or contractors) who receives a report of suspected fraudulent activity must report this information within the next business day. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
3. The Emanuel County Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
4. If necessary, you will be contacted for additional information.
5. Periodic communication through meetings should emphasize the responsibilities and channels to report suspected fraud.

INTERNAL ACCOUNTS DEFINED

Internal accounts include all monies collected from school-sponsored events, athletic events, and all activities that involve school property, employees, or students where money is collected and disbursed.

You may not use school accounts to pay for things such as gifts, flowers for individuals, non-school functions, showers, etc. unless a Sunshine Fund has been established at your school for such purposes.

All monies collected and disbursed by school personnel within a school or in connection with a school program shall be received, administered, and accounted for in accordance with described procedures. Such money may include funds collected in connection with summer programs, athletic events, gifts, and contributions.

Due to the large sums received and expended in connection with student activities and other internal fund accounts, economical safety and efficient management is essential. To assure proper and continued insurance coverage and bonding, as well as personal protection, separation of duties and dual signatures on checks are included.

PURPOSE AND OBJECTIVES

The purpose of school fund accounting is to:

- Provide reliable information to all persons interested in the property or property rights of the local school
- Meet the standards set by the Local and State Boards of Education
- Maintain internal accountability with a minimum amount of teacher's time being used on financial transactions
- Maintain a uniform financial accounting system for local schools

ROLES AND RESPONSIBILITIES

Internal account funds should be used for supplementing the activities provided by the school board. All fund raising projects and activities by the school, group within the school, or in the name of the school should contribute to the educational experience of students and should not be in conflict with the overall instructional program administered by the superintendent and the superintendent's staff. The board must approve all fund raising projects.

School Board:

The school board shall be responsible for adopting written procedures governing receipt and disbursement of all internal funds, pursuant to any State Board of Education policies and procedures and Georgia statutes.

Superintendent:

The superintendent shall have the responsibility and authority to administer and develop operating procedures. The superintendent shall review each audit and administer corrective action if needed.

Finance Director:

The finance director shall have overall responsibility for accounting for and reporting all funds, including district and student activity funds, to the board. The finance director is also responsible for implementing and enforcing appropriate internal control procedures.

Principal:

The principal and staff shall perform the internal accounts functions required under the policies of the school board and shall designate one person, preferably the secretary, bookkeeper, or other office person, to be responsible for keeping records, receiving monies, preparing bank deposits, keeping necessary files and maintaining financial reports.

Account Sponsor:

Each account sponsor is responsible for counting and receipting all cash and checks relating to their account. They are to in turn, deposit these funds with the school bookkeeper and receive a receipt to be kept with their records.

Bookkeeper:

The bookkeeper may co-sign checks and will be responsible for making the principal aware of any expenditure considered unusual or one that would overdraw the account. The bookkeeper should immediately report to the principal evidence of delayed remittances or shortages in cash receipts. Bookkeepers should provide monthly reports to club sponsors to provide documentation to these sponsor's that their club's activity was recorded in the accounting software system. Sponsors should keep these reports on file for the auditors to review. ** The bookkeeper should not be an account sponsor. Under normal conditions, the bookkeeper will not accept monies directly from students or parents. This should flow through the account sponsor**

Auditor:

The external auditor shall submit an annual written report to the superintendent covering the school's internal accounts. Each report should include a commentary concerning the financial management and note any irregularities.

BASIC PRINCIPLES AND MANAGEMENT OF INTERNAL ACCOUNTS

PRINCIPLES

Internal account funds should be used for supplementing the activities provided by the school board.

All fund raising projects and activities by the school, by any group within, or in the name of the school should contribute to the educational experience of pupils and should not be in conflict with the overall instructional program administered by the superintendent and the superintendent's staff. All fund raising projects shall be approved by the board.

Funds derived from the student body as a whole shall be expended to benefit the student body as a whole.

Funds collected are to be expended to benefit those students currently in school for whom the funds were accumulated.

The collecting and expending of internal account funds must be in accordance with existing laws, State Board of Education regulations, and school board policies. Sound business practices shall be observed.

Purchases for any school shall not exceed the cash resources of that school during any school year.

MANAGEMENT

The efficient and accurate accounting of Internal Account funds require all procedures to be followed in handling school monies received and expended. Some of the required practices that must be followed to ensure sound management are as follows:

- *Clearance of money collected:* The principal, assistant principal, and bookkeeper of each school shall be authorized to co-sign checks withdrawing funds from the bank account. Proper supporting documentation should be attached to the approved purchase order for dispersal of funds, such as signed sales slips or invoices signed by the person receiving the goods or services, to substantiate each check.
- *Loans and accommodations from Internal Accounts:* Internal Accounts shall not be used for any purpose, which represents a loan, or credit to school board employees or other persons, including pupils. Check cashing is not allowed for staff, students or others. School Board employees or others shall not make purchases for personal use through the school or school system in order to take advantage of purchasing privileges, such as tax exemptions, school discounts, bid price purchases, and the like.
- *Preservation and disposal of records:* Records will not be destroyed until written approval is received from the superintendent, and then, only in the manner that the superintendent prescribes in accordance with the records retention policy.

- *Club and Class Accounts:* Examples of revenues that may be credited to classes and club accounts are:
 - a. Dues, assessments, and donations from members
 - b. Income from entertainment, dances, parties, and other approved projects, etc. Authorization for expenditures shall be approved by the sponsor **AND** the principal. No other class or club account shall carry a negative balance. Any remaining balance in the account of a graduated class (after graduation of that class and after the class has had an opportunity to determine the disposition of the balance in an approved manner or activity) should be transferred to the general fund. The same procedure shall apply to the fund balance of any club three months after the close of the school year during which said club becomes inactive.

- *Commissions on photography sales and similar transactions:* Commissions earned from photography sales and other transactions shall be credited to the general fund or other designated accounts. Contracts shall be approved by the principal and collections of monies from these types of activities shall be collected, receipted, disbursed, and accounted for by the school. A sales report of the profit or loss for such sales should be held for audit purposes.

- *Protection of funds in the school:* The following rules shall guide all employees who are responsible for Internal Account Funds:
 - a. Bank deposits should be made daily if practical. If the amount is small and it is not practical to make a bank deposit, the funds shall be placed in a locked safe. Receipts should be deposited 100% intact. Receipts and deposits should balance.
 - b. Receipts shall be written when money is received so that its arrival is established. No delay should incur when recording money in order to reconcile supporting documents. The record of the money shall be reconciled to the amount deposited.

GENERAL PROVISION FOR EXPENDITURES OF INTERNAL ACCOUNTS

Internal account funds should be expended for the purpose for which they were collected. Evidence supporting all expenditures attached to the approved purchase order must be in the form of signed receipts or invoices. Canceled checks are only a part of the supporting evidence for any given transaction.

NO SCHOOL SHALL BE HELD RESPONSIBLE FOR AN EXPENDITURE MADE BY A PUPIL OR TEACHER OR BY ANY OTHER EMPLOYEE WHO HAS NOT FIRST RECEIVED AN APPROVED PURCHASE ORDER FROM THE PRINCIPAL OR THE DULY APPOINTED REPRESENTATIVE.

Schools shall anticipate needs in time to permit processing and proper clearance of an electronic authorization request. Obligations shall not be made until the principal has cleared the proper authorization. **Oral requests for authorization are not allowed.**

Prohibited Expenditures

Expenditures for the following items shall not be made from internal account funds unless the account funds were collected for that purpose:

1. Articles for the personal use of school board employees or other persons.
2. Equipment, supplies, and services for rooms and areas not for the improvement of the school or for students' benefits.

Internal Accounting Safeguards

Requirements made in this section are based upon common errors found by state and private auditors in various school records.

Required Procedures:

- Issue an office receipt for all monies received
- Make all payments by check using supporting documentation
- Report immediately to the finance department any errors that cannot be traced to the source or corrected.
- Make daily deposits (when practical)
- Deposit intact all collections of money
- Reconcile each bank statement with the ledger in a timely manner
- Maintain separation of duties
- Take advantage of all trade discounts when available

Prohibited Procedures:

- Paying employees of the Board of Education a wage
- Paying sales taxes on school purchases
- Issuing a check without first securing a signed and authorized itemized invoice or receipt
- Using a statement as the basis for payment
- Signing a blank check in advance
- Making obligations for which funds are not available
- Making personal loans from internal accounts
- Overdrawing of any account
- Paying persons without proper documentation
- Making loans from trust accounts to any other account

ACTIVITY ACCOUNT SPONSORS AND BOOKKEEPERS

OPERATING PROCEDURES

Receipting/Income (Activity Account Sponsors)

- a. Official, pre-numbered receipts, tickets, or other auditable records shall verify all money received. In all cases where tickets are used, ticket reports and unsold tickets shall be available for audit.
- b. Official receipts shall be made in triplicate. The original copy is issued to the person transmitting monies, the second copy is attached to a report of monies form for permanent records, and the third copy is to remain in the receipt book.
- c. If practicable, the cash shall be turned in to the bookkeeper daily. *Employees who fail to turn in cash each day shall be held personally liable for loss. Monies received should be safeguarded on school property at all times.*
- d. When depositing monies with the bookkeeper, the collector shall submit the *Report of Monies Collected* together with the funds being deposited.
- e. The bookkeeper will sign and date the report of monies form and will return with a printed receipt.
- f. Signed copies from the bookkeeper should be kept on file for auditing purposes.

Receipting/Income (Bookkeepers)

- a. Receipt books will be pre-numbered and issued to activity sponsors at the beginning of each school year. All receipt books are required to be turned in to the office by the end of each school year.
- b. Each day's collections shall be deposited, intact, in the bank. Bank deposit slips shall be made up in duplicate. All checks deposited in the school bank account shall be endorsed with the restrictive endorsement, "FOR DEPOSIT ONLY". Checks should be stamped as such upon receipt in office.
- c. An electronic receipt shall be issued for all monies received by the school office from any and all sources. Receipts as well as checks should always be issued in numerical sequence. Should it be necessary to void a receipt, the original copy shall be affixed to the other copies and not destroyed.
- d. Each electronic office receipt shall show:
 1. Date of collection
 2. Individuals name in every instance
 3. Amount of money
 4. Origin of collection, and initials of the account sponsor or designee
- e. The total receipts issued shall always equal the sum of monies received for deposit. In other words, the school office shall deposit all monies collected as represented by official receipts. Cash receipts on hand to be deposited can be verified at any time by summarizing the forms since the date of the last deposit.

- f. The bookkeeper shall be fully responsible for maintaining an accurate record of receipt books. This record is to be maintained for audit purposes and should show:
 - 1. Name of the individual to whom the book was issued
 - 2. Receipt numbers inclusive
 - 3. Date the book of receipts was issued, and
 - 4. Date it was returned to the principal's office
 - 5. Signature of teacher
- g. The bookkeeper should count the money and reconcile it to the *Report of Monies Collected*. If the cash and receipts are in agreements, the bookkeeper shall issue the collector an electronic receipt acknowledging the deposit.
- h. When showing the name from whom monies were collected, the name of the individual transmitting the money (even if the funds were paid in by a class, club, or organization) must always be shown.
- i. The sources of income shall be specifically stated.

Report of Monies Collected (Activity Account Sponsors & Bookkeepers)

- a. *Report of Monies Collected Form* is to be completed by the activity sponsor when turning in money to the Principal's office.
- b. Names of students are not required for monies receipted (activity sponsor receipt); the receipt numbers inclusive are required.
- c. Date prepared must be completed.
- d. This form must be signed by the activity sponsor.
- e. This form must be signed by the bookkeeper.
- f. Name of Account to be credited.
- g. Total amount deposited must be shown.
- h. Dates showing the period in which money was received must be given.
- i. Attach Activity Sponsor Receipts (yellow copy) to this form.
- j. (Bookkeepers Only) Sign and return a copy with a printed receipt for the account sponsor's auditing file.

Report of Tickets Sold (Activity Account Sponsors & Bookkeepers)

- a. The school should have numbered tickets for use of athletic and other events where admission is charged. If adult and student prices differ, different colored tickets are required.
- b. A *Report of Tickets Sold* form shall be completed and signed by persons in charge of ticket sales for each activity of the school where tickets are sold for admission. Examples are athletic events, plays, dances, etc.
- c. Admission tickets shall be pre-numbered. If it is necessary to sell tickets at more than one location (such as two gates at a football game), a form shall be completed for each location and a record maintained of the ticket numbers issued to each seller.

- d. At least two people will count proceeds from a night performance. The bookkeeper shall then issue an official receipt acknowledging collection. This receipt shall be securely attached to the *Report of Tickets Sold* for admissions and signed by both.
- e. It is recognized that errors may occur in making change and the actual cash received may not always agree with the number of tickets to be accounted for. For this reason, any difference in the cash to be accounted for and the actual cash received shall be shown on the *Report of Tickets Sold*. This form shall be signed by both the gatekeeper and the principal.
- f. All monies for each performance received shall be deposited and no payments shall be made in cash to any officials or other employees. All payments for the same shall be made by check only.

Cash Advance/Travel Cash Advance

- a. An account sponsor enters a Purchase Request to themselves or the athletic director (for gate start-up proceeds).
- b. The purchase request should include a description of what the cash advance is to be used for. (ie: gate proceeds, field trip expenses, emergencies, etc)
- c. Once the purchase order has been approved through the appropriate channels, the bookkeeper processes a check to the sponsor and completes a cash advance form as documentation for the advance.
- d. The sponsor must sign the cash advance form and pick up the check in person. The sponsor may then cash the check for the proceeds.
- e. The PO is held by the bookkeeper in a pending file until the sponsor returns with the appropriate receipts or cash left from the cash advance proceeds. The receipts or cash returned must equal the purchase order amount.
- f. A copy of the cash advance form should be filed with the purchase packet and a copy should also be filed with the monies collected form when proceeds are returned.

ACTIVITY ACCOUNT SPONSORS ONLY

Purchasing/Expense-Local School Purchase Orders (LPO's)

- a. Local school purchase orders should only be issued by the principal or the principal's designee (the school secretary/bookkeeper)
- g. Each item on the purchase order must have a detailed description. Failure to include this information could cause a delay in the approval process requiring edits. This will result in a delay in the ordering process.
- h. The LPO form must always be electronically approved by the principal. The originator of a request should be the activity account sponsor.
- i. Teachers and other employees should have electronic approval and an LPO number before an order can be made.
- j. Purchase orders will not be approved against fund accounts unless there are sufficient funds within the individual fund account to cover the order.
- k. LPO's are not to be used for orders made through the Emanuel County Schools' Finance Department. District level purchase orders are processed through the accounting software.

Packing Slips/Proof of Delivery

When items are received, the packing slip must be checked against the items delivered. The packing slip should be marked "received", signed, and dated by the person opening the shipment. This should be turned in to the office bookkeeper. Packing slips should be forwarded to the County Office for orders placed through the Emanuel County Schools' Finance Department. If no packing slip comes with the order, an email confirmation should be sent as proof of delivery to the Finance Department by the person who requested the order stating that the items have been received.

Sales Tax Exemption

Local schools are considered tax exempt on item purchases that become tangible property of the school. Any person who uses school or district funds to pay sales tax and does not attempt to obtain a credit or refund for said taxes may become personally liable for sales tax charges. The use of the system's tax-exempt status for personal purchases is prohibited.

Travel Reimbursement

Travel reimbursements are to be made in accordance with the board of education procedures. A link to the current procedures can be found on the Employee Expense Statement form found in the Employee Portal. Reimbursements should be submitted to the Finance Department by an *Employee Expense Statement*. Mileage should be paid based on the current mileage reimbursement rate as set annually by the Georgia General Assembly.

BOOKKEEPERS ONLY

Purchasing/Expense-Local School Purchase Orders (LPO's)

- a. Local school purchase orders should only be issued by the principal or the principal's designee (the school secretary/bookkeeper).
- b. The LPO form must always be signed by the principal. The originator of a request should be the activity sponsor.
- c. Teachers and other employees should have written approval and a LPO number before an order can be made.
- d. Purchase orders will not be written against fund accounts unless there are sufficient funds within the individual fund account to cover the order.
- e. Local school purchase orders are to be issued to vendors in numerical order. A copy of the LPO is to be filed in an "Open Purchase Order" file. Voided LPO's are to be marked "void" and filed. DO NOT DESTROY ANY LPO'S.
- f. Open local school purchase orders are ones that have been issued to the vendor but have not been completed through payment. Open orders are to be filed numerically by purchase order number. Open purchase orders on June 30 should be listed on an outstanding obligation form.
- g. It is suggested that a local school purchase order log be maintained for all orders made. This will allow you to review all orders easily. The following columns of information should be on your LPO log:
 1. Purchase order number
 2. Date of issue
 3. Vendor
 4. Account to be charged
 5. Amount
 6. Paid/check number
- h. Paid files are to be set up by check number. Paid files may include:
 1. Request for services, equipment, or supplies
 2. Casual labor contract for athletic services (officials)
 3. Local school purchase order
 4. Receiving ticket (packing slip)
 5. Invoice
 6. Copy of check
- i. LPO's are not to be used for orders made through the Emanuel County Schools' Purchasing Department.

Open Invoice (invoiced to be paid)

- a. Only **original** invoices should be paid. Payments from a copy or fax are not allowable. Do not pay from statements.
- b. Purchase orders should be matched to invoices, discrepancies noted, and verified. These should be attached together with the packing slip and filed in order of due date to avoid losing discounts.
- c. Prices, additions, and extensions should be checked for accuracy.

Paid Invoices

- a. All disbursements shall be made by check.
- b. Invoices shall not be paid before receipt of items or services.
- c. Upon the due date for an invoice, the bookkeeper should process a check, sign it, and attach it to the packet consisting of purchase order, packing slip, invoice and place in a folder for the principal to sign.

General Ledger

Entries must be complete. Incomplete data will result in an inaccurate audit trail. The General Ledger is updated as checks are printed and posted to the ledger. The computer will print all required reports in standardized format.

Procedure for Balancing General Ledger to Bank Statement

The school principal is to receive directly the unopened bank statement each month to sign and review the statement. The principal will then forward the bank statement to the school bookkeeper to be balanced with the ledger as follows:

- a. When the bank statement has been received, key cleared checks and review deposits for accuracy.
- b. Prepare the outstanding checks report. Deduct the total of the outstanding checks from the balance shown on the bank statement.
- c. If the deposits are in transit, add the total of these to the balance referred to in item b above.
- d. After following the steps on item b and c, the reconciliation report should match the balance at month end on the general ledger.
- e. Corrections shall be made for any mistakes discovered.
- f. Upon completion, forward the reconciliation and financial reports to the principal for his/her signature. The principal should review the bank reconciliation for delays in deposits shown as deposits in transit. At this time, the principal should also review the cash receipt book to support bank deposits.

Monthly Financial Reporting

Forward an electronic copy of the reconciliation and financial reports to the finance department and file the originals for audit. Financial Reports shall be submitted by the 15th of each month.

Changing and Opening Bank Accounts

When a new checking or savings account is opened or there is a desire to change banks, approval must be obtained from the superintendent. Upon approval, the finance department should be notified to update the accounting software and to provide documentation for the bank to open the account.

Returned Checks

Some checks deposited by the school may be returned by the bank for various reasons. The most common reason is insufficient funds in the account of the person who drew the check. The proper procedures for handling returned checks are as follows:

- a. A journal entry should be entered and posted to the correct account for the deduction of the returned check.
- b. Once received, the money shall be receipted and deposited into the correct activity account.
- c. All documentation attempting collection should be kept on file.

Voiding Checks

A canceled or lost check may be voided at any time. Vouchers are unable to be processed for payment more than two times when a check is voided and reissued. The finance department is responsible for voiding checks in the accounting software. Voided checks should be retained for audit purposes. The following will need to be provided in order for a check to be voided:

- a. Check number
- b. Vendor name
- c. Check amount
- d. Indicate if a voucher should be voided as well.

Sales Tax Exemption

Local schools are considered tax exempt on item purchases that become tangible property of the school. Any person who uses school or district funds to pay sales tax and does not attempt to obtain a credit or refund for said taxes may become personally liable for sales tax charges. The use of the system's tax-exempt status for personal purchases is prohibited.

BASIC PRINCIPLES & MANAGEMENT OF EXTERNAL ACCOUNTS

ACCOUNTING PROCEDURES FOR OFF-SITE BOOSTER/SCHOOL CLUB GUIDELINES

The purpose for guidelines are as follows:

- To protect our employees
- To safeguard our assets
- To ensure financial integrity
- To ensure proper communication with schools

Each club should have a set of bylaws. The bylaws should include:

- Organization's Purpose, Role, and Objective
- Organization's Fiscal Year
- Officers, Duties of Officers, Terms of Officers, and Method Used to Elect
- Rules of membership
- Rules of Voting-Only Active Members Can Vote

Organization of Booster/School Club:

- Each club shall obtain a Federal Tax ID Number (We encourage each club to become 501C3)
- Each club is responsible for their own tax filings
- School District Employees cannot hold Office or Treasurer or Sign Checks
- Each club must have a "School Sponsor" (Must be named by the school Principal)
- School Sponsor must attend each meeting
- Under no circumstances can a club use the School District tax id
- Under no circumstances can a club use the School Address

Participation:

- Clubs cannot require members to participate in fundraising activities
- Clubs cannot require a fee from students
- Clubs cannot require students to participate in fundraising activities
- District/School employees cannot collect Booster/School Club funds during school hours

ACCOUNTING PROCEDURES FOR OFF-SITE BOOSTER/SCHOOL CLUB GUIDELINES

Cash Management:

- If petty cash fund is maintained, you must have proper documentation
- Two unrelated officers should sign each check
- Each check should be supported with a receipt or invoice
- Bank Reconciliations should be signed by two unrelated members

Use of Funds:

- No club can incur any debt in the name of the School District
- Alterations must be approved by the Board of Education
- No club may maintain accounts earmarked for one particular student or group of students
- Must have written procedures for Scholarships

Reporting:

- Monthly financial statements should be issued to all members
- Annual financial reports should be submitted to the Principal and Director of Finance
- Annual audits must be performed (Audit committee can be established)

CASH MANAGEMENT

INTERNAL CONTROLS

All programs are subject to the exercise of internal controls as mandated by the district's internal control procedures. Supporting source documentation is kept on file in the district central office for all program revenues and expenditures, and for all program payment, reimbursement, or draw-down requests.

FUNDS REQUESTS

The Staff Accountant prints out the list of Grants approved from the GAORS website during the week following the end of a month and enters the year-to-date costs into the state's Cash Management System. The Finance Director submits the request. Draw down supporting documentation is then filed by the staff accountant for receipting once the reimbursement is received by the district.

CASH RECEIPTS-COUNTY OFFICE

The Accounting Specialist sorts the incoming mail. Checks received by mail are recorded by the Accounting Specialist on the incoming log and receipted by the Staff Accountant. The HR Specialist takes the deposit to the bank. All federal and state program payments, reimbursements, and draw down requests are deposited electronically. Reports are printed out from the GAORS system as documentation of funds that have been deposited into our account.

Electronic funds can be matched up to draw-down request forms and are accounted for during the bank reconciliation process.

BANK RECONCILIATIONS

All non-school specific bank statements are to be opened by the Accounting Specialist and then reviewed/approved by the Superintendent and Finance Director. The bank reconciliations are reviewed and approved by the Superintendent and Finance Director in a timely manner. The Staff Accountant must sign each bank reconciliation attesting that he/she prepared the reconciliation and that cashed checks were reviewed for fraudulent activity. The Superintendent and Finance Director must also review and attest to it by signing the documentation. All reconciliations are filed in a notebook housed in the Finance Office. Original paperwork is filed by month in the Accounting Department.

CASH PAYABLE POLICY/PRACTICE

The practice of drawing cash payable to cash or bearer is prohibited. Requests for payment of all disbursements must be in writing with proper approvals.

FACILITY REQUEST PROCEDURES

1. Requesters must complete and sign a Facility Rental Agreement Form with the Facility Contact at the desired location.
2. The Facility Contact will enter information to schedule requests in FMX. In the event details section, please include the name/names of any staff working the event for payroll.
3. The Facility Contact will scan and attach the signed form and submit for approval.
4. Any staff working the event should complete a timesheet. Make sure to reference the event # from FMX on the timesheet.
5. In the event details section, please include the name/names of any staff working the event for payroll.
6. There will be a flat rate of \$200.00 per day for the rental fee. This includes minimal staff. The Director of Operations will determine if additional staff will be required at an additional fee.
7. Please send all monies collected to the Finance Department at the Central Office. Do not deposit any monies collected in the school account.

Facility Contact:

SHS-Clarissa Robinson

SMS-Angela Young, Amy Screws, or Patricia Hancock

SES-Vickie Bailey

SPS-Shannon Smith

ECI-Anetria Edenfield

TCE-Robbie Warnock

Funding Source:

100-0-9990-2600-XXX-XXXX-0-0FMX

CREDIT CARD PROCEDURES

One person at each location should be designated to maintain possession of all credit cards. At the school level, this should be the Bookkeeper. At the Central Office level, this should be the Director of Finance or the Staff Accountant. The credit cards should be locked in a cabinet that only the designated employee has a key to access. An approved purchase order number should be issued before the credit card is signed out by an employee. A log should be maintained that specifies the name of the sign out date, vendor name, last four digits of the card number, purchase order number, employee requesting the card, employee's signature, and the date the card is returned. After the purchase is made, the employee should submit the receipt for the merchandise purchased. The Bookkeeper or Director of Finance reviews the receipt to ensure that the items requested on the purchase order are the actual items purchased. The Bookkeeper or Director of Finance enters the date and time the card was returned on the credit card log. The credit card should be returned within twenty-four hours of being issued to the employee.

Purchases made using the school system credit card should be for school business only. No purchases should be made for items that would be considered personal in nature. Examples of acceptable purchases are:

- Instructional supplies
- Custodial supplies
- School Administration Supplies
- Registration fees for conferences for employees
- Lodging fees for student accommodations or out of state professional learning conferences
- Supplies for school activity accounts

Credit card purchases are not intended to replace payments by check or purchase orders when those forms of payment are accepted by an approved vendor.

WALMART ONLINE ORDERING PROCESS

The school district is now set up to purchase supplies from Walmart online. Each school has a different account login that is maintained by the bookkeeper.

Before beginning an order, make sure you have an approved PO in place. You will need the PO number before the order is finalized. PO's must be made to JP Morgan Chase, not Walmart, as we cannot use the Walmart Corporate Account online.

If you are placing a Pick-Up order, make sure you complete your cart and contact the Finance Department Accounting Specialist 24-48 hours prior to your preferred pick up time.

This process will be simple and no different than shopping online and are as follows:

- Login using your school or department Walmart account information.
- Using your PO as a guide, place items in your cart.
- Double check your list and make sure you have all items. Confirm your cart total does not exceed the approved PO amount.
- Once you have verified that the cart is correct, you will need to email the Accounting Specialist to let her know you have an order in your cart to process. Make sure you reference the PO number and the date and time that you will be picking the order up.
- The Accounting Specialist will complete the order online from the Central Office.
- Once the order is placed, the Accounting Specialist will confirm that the pickup date and time were approved and the confirmation number will be emailed to you.
- The receipt will be available online and will be printed at the Central Office.
- If there is a problem, please contact the Finance Department Accounting Specialist.

AMAZON BUSINESS

Our process for Amazon ordering requires staff members to have an individual user account for submitting orders and approvals. To be added to the Emanuel County Business account, an invite/link will be sent to staff members upon request. This link walks you through the process of setting up an account on the Amazon website. To request a user account, please contact our Staff Accountant at 478-237-6674 ext. 107.

When a staff member needs items from Amazon, they will shop on the website under their Business user account profile, go through the checkout process, and "submit for approval". This first step serves as the purchase request and **locks in prices in the shopping cart for 7 days**. Once the order is submitted for approval, it is sent to the person designated to key purchase requests at each location or per department. This designee receives an email notification from Amazon with the details of the request to key into our accounting software program (Smartfusion) for approval. Once the request is keyed into Smartfusion, the designee (bookkeeper/COPO person/assistant) approves the order on the Amazon website using their requisition number. The finance department then receives an email notification from Amazon of the order to be approved. Once the request is approved and a PO number assigned in Smartfusion, the final order is placed with Amazon by the Finance department.

Orders at the school level are processed the same way, only the PO numbers are obtained/approved through the electronic school purchase order system.

Key items to remember when going through the checkout process:

- If district/county funds are being used, be sure to select your "District Funds" group.
- If school funds are being used, be sure to select your "School Funds" group.

Key items to remember when keying the request into Smartfusion:

- Be sure to include any shipping charges that are going to be incurred.
- Each request/PO should match the full request received. Sometimes, Amazon may have multiple "Order ID numbers" on one request depending on where items are coming from. All items should be on one purchase request/PO.

EMPLOYEE TRAVEL AND EXPENSES

Mileage

Mileage is reimbursed based on the rate set by the State Accounting Office.

<https://sao.georgia.gov/travel/state-travel-policy>

Meals

Meals are not reimbursable unless the employee is on official travel status for MORE than 12 hours.

Employees are expected to participate in meals provided as a part of the conference registration fee. If an employee chooses to purchase a meal or meals in lieu of participating in conference-provided meals, the cost is not reimbursable

Day of Departure:

Breakfast is reimbursable if the employee departs prior to 6:30 a.m. The noon meal is reimbursable if the employee departs before 11:00 a.m. The evening meal is reimbursable if the employee departs before 5:30 p.m.

Day of Return:

Breakfast is reimbursable if the employee returns from an overnight trip after 6:30 a.m. The noon meal is reimbursable if the employee returns after 1:30 p.m. The evening meal is reimbursable if the employee returns after 7:30 p.m.

You must state departure/return times for meal reimbursement to be processed. The meal reimbursement rates are:

- Breakfast \$13.00
- Lunch \$14.00
- Dinner \$23.00

Total Daily Meal Reimbursement Allowed: \$50.00

Receipts for meals are not required: however, only actual expenses should be claimed.

Handwritten receipts must also have a copy of the cancelled check, credit card receipt, etc.

See also Instructions for completing and employee expense form on the BOE website under the Finance Department Tab <https://www.emanuel.k12.ga.us/departments/finance> and the Employee Portal https://forms.logiforms.com/published/?workflowid=0bb40975-2993-48d8-88d6-2eb8abcc29bd&usr_id=81520&pageid=178828

Airline

The Emanuel County BOE will reimburse for the cost of coach airfare only. Travelers on BOE business should always select the lowest priced coach airfare. Business and first class tickets are not reimbursable for flights. Travelers who are combining personal travel with business travel may only do so when the personal portion does not add any cost to the BOE. ALL travel arrangements must be made to accommodate the business duties of the traveler and not personal preference. In the event there is a charge for checking luggage, the BOE will reimburse for a maximum of 1 piece of checked luggage.

Lodging

Employees should always look for the most reasonable rate when making a hotel reservation. Reimbursement will be made for actual lodging expenses with an **original itemized paid receipt showing each day's lodging**. The maximum reimbursement rate is **\$250.00 per room per night**, regardless of the number of employees sharing the room. This includes the State Tax charge. Any exceptions must have PRIOR written approval from the employee's supervisor.

Employees are expected to pay for their individual travel only. When sharing a room, each employee should pay for their portion of the room at check-out. When checking in, please notify the hotel of each employee so that the paid receipt will have the correct employee's name.

Charges such as movies, personal phone calls, and lodging exceeding the days of the conference are not reimbursable.

At time of check-in, be sure to present the place of lodging with a Certificate of Exemption of Local Hotel/Motel Excise Tax form so that the hotel will exempt you from the Local/Occupancy Taxes. If the hotel/motel will not accept the tax exempt form, the employee should include this documentation on the expense statement. **Only State of Georgia sales taxes and fees for lodging are reimbursable when traveling in the state.**

Out of State Travel

When traveling out-of-state, taxes are not exempted; therefore, all taxes will be reimbursed. Lodging must be listed on your expense reimbursement per night.

Rental Cars

Rental cars will not be reimbursed if being utilized for personal use.

Child or Dependent Care

We do not provide dependent care.

Mileage

You may only claim mileage that is for official, required school business. Mileage for meetings within Emanuel County is not reimbursable unless the employee is required to be in attendance. Normal (personal) commuting miles may not be reimbursed, unless during a school break.

Residence

The place where you personally reside. Mileage between your home and your primary work station is normal (personal) commuting expense.

Temporary Work Station

Meeting sites away from the primary work station.

Commuting Miles

Mileage traveled by District travelers between their residence and primary workstation is considered commuting miles. Normal commuting miles must be deducted when calculating total mileage reimbursement. The Expense Statement must state normal commuting miles have been deducted. Ex: Employee's normal commute is 15 miles one-way. Employee travels from home to an out of town location for a total of 100 miles. At the end of the day, the employee drives home. The employee's business miles traveled are 70 (100 actual miles minus the 30 commuting miles).

Other Expenses

A receipt must be attached if you are claiming any other expenses. This would include registrations, parking fees, shuttle/taxi fees, baggage fees, books purchased, etc. Portage may not be used for mere convenience, but only if the employee is physically unable to carry his/her own luggage, explanation required on statement. Receipt can be only for reimbursable items, NO PERSONAL ITEMS ON THE SAME RECEIPT.

Employee Expense Statement

All employees must submit their Expense Statement through the Employee Portal

https://forms.logiforms.com/published/?workflowid=0bb40975-2993-48d8-88d6-2eb8abcc29bd&usr_id=81520&pageid=178828 and attach all required receipts.

The Employee Expense Statement must have the following completed: Correct home mailing address, Date, From/To, Purpose of Travel, Departure/Arrival times (to and from your destination only for travel where meals are being reimbursed), Correct account numbers and appropriate approval. Receipts for applicable lodging, registration and other expenses must be attached in pdf format. Expense statements paid from federal funds must submit an agenda from the event included in their documentation. Employees should submit all expense reimbursements ideally by the following month of when the expense occurred. **IRS guidelines state that any expense not submitted within 60 days of the expenditure becomes taxable income to the traveler. Any reimbursement submitted after the 60 Day Rule will be reimbursed through payroll.**

Travelers are expected to exercise good stewardship of funds when traveling on official state business. The overall specific business purpose of any reimbursement must be clearly stated on the Employee Expense Statement. Employees are responsible for ensuring that all expenses claimed on the Expense Statement are proper, accurate, and incurred when on official business. Employees are responsible for completing their own expense reports.

Role of the Approver-The approver is attesting that he/she has thoroughly reviewed each transaction and the supporting documentation, and has verified that all transactions are allowable expenses according to the regulations. Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of expenditure, reasonableness of the amount, and that all travel regulations have been followed.
- Availability of funds and that reimbursement is being charged to the correct account number(s).
- Completeness and accuracy of all documentation and that all required receipts/backup have been submitted.

ADDITIONAL COMPENSATION

Board Hired Employees

Certified Employees: Certified employees will be paid no less than normal hourly rate of pay. This is based upon the Salary Scales as determined by their certification level and years of experience.

Non-Certified Employees: Non-Certified employees will be paid no less than the normal hourly rate of pay or a predetermined rate. This is based upon the Salary Scales as determined by the district. Fair Labor Standards will be applied as applicable.

Non-Board Hired Employees

For both certified and non-certified individuals, the principal/program director will determine the appropriate hourly rate to compensate the individual. This amount must meet the minimum wage requirements set forth by the state/federal governments. Fair Labor Standards will be applied as applicable.

In determining this hourly rate, the principal/director should consider the hourly rate that board hired employees would be compensated for the same task to ensure the hourly rate is both appropriate and reasonable.

Student Workers

Student workers are used as temporary workers during the summer months at the canning facility. Student workers are paid through the high school bookkeeper. The student needs to complete and submit a New Vendor Form to the Finance Department. The student will be set up as a vendor in Smartfusion. Taxes will not be withheld and the student worker will receive a 1099 at year end. A school PO can be entered once the student is in Smartfusion. A school PO will be entered for June and July for each student worker. Students will not receive their first check until they've worked two weeks. The cutoff date for timesheets need to be set for the end of the day every Friday. Student workers will be paid Saturday-Friday. Vouchers for student workers should be checked as a 1099 voucher. A student worker check sign-out form is needed for students when checks are picked up.

INVENTORY

Inventory is maintained in the Hayes Software program TipWeb. After reviewing check packets at the district level, the Director of Finance identifies the items for inventory. The Accounting Specialist provides electronic copies of the purchasing packets to the Technology Project Manager. The Technology Project Manager enters the data into TipWeb. Reports can be accessed upon request.

For items that meet the school district's capital asset thresholds, the Account Specialist provides electronic copies of the purchasing packets to the Staff Accountant. The Staff Accountant enters the data into the Fixed Asset module in Smartfusion. Fixed Assets are reviewed at year end for accuracy and reporting by the Director of Finance.

DISTRICT LEVEL

PURCHASING AND

PROCUREMENT

PURCHASING AND PROCUREMENT

Purchase Procedures: Pre-Approval of Purchases

Below is a description of the pre-approval of purchases. Purchase requisitions should use Smart Fusion, which will track approvals.

1. Once the Grant's budget is approved at the state level, purchase requisitions are completed at the school level to purchase items stated within each school's approved budget. In the notes section of the requisition, the school should list the school improvement plan goal and action step that matches the expenditure (i.e. G1AS3). Purchase requisitions are reviewed by the building principal and he/she either denies or approves the request or any item within. The Federal Program Director will review and either deny or approve the purchase requisition or any item within. Once approved, the purchase order is forwarded to Accounts Payable.
2. The Program Director will review and either deny or approve the request or any item within.
3. The Director of Finance will then approve the purchase requisition which generates a purchase order number. The account payable staff accountant will send the order to the vendor via fax or email.
4. When items are received, the packing slip must be checked against the items delivered. The packing slip should be marked "received", signed, and dated by the person opening the shipment. This should be turned in to the office bookkeeper. Packing slips should be forwarded to the County Office for orders placed through the Emanuel County Schools' Finance Department. If no packing slip comes with the order, an email confirmation should be sent as proof of delivery to the Finance Department by the person who requested the order stating that the items have been received. If all items are received, the packing slip is matched with the invoice and Purchase Order to be processed for payment. Once the payment is made, the packet is filed and later scanned for retention.
5. Invoices shall not be paid before receipt of items or services.

Consultants, Contracts, Purchased Services

Contracts are required for all consultants and purchased services to include coaching and technical assistance. Agreements are entered into between Emanuel County Schools and the consultant. Each contract contains the following:

- Contracts are generated by the vendor in conjunction with the program director for whom they will be rendering services.
- Duties are specifically spelled out for each contract.
- The person must also submit to be fingerprinted if they are working with students.
- The contract includes the number of hours to work and the rate of pay.

Each contract is signed by the following:

- Contractor
- Superintendent

The Federal Program Directors provide oversight in ensuring that all contractor's work is complete: artifacts, daily sign in sheets, and completion of all workshops. The Program Directors sign off on all invoices/contracts prior to the issuance of payment for services. These contracts must be maintained and kept in the program files by the Program Director.

Outside consultants must have a signed contract on file with the Program Director before providing services. Each outside consultant must also complete a W-9 form and Contractor Affidavit or Exempt Affidavit under Georgia Security and Immigration Compliance Act and return to the Finance Department. A copy will be maintained in the vendor file. This is necessary so that the Finance Department can provide a 1099 as required by the IRS for them each year and comply with the Immigration Act.

Invoices for outside consultant services shall be submitted to the Program Director to be signed, approved and matched to the approved purchase order. Once all services have been verified as having been received in full by the supervising program director, the program director submits the signed and approved invoice for payment to the Finance Department.

Purchasing Procedure

It is the procedure of Emanuel County Schools to ensure that all disbursements of District funds are properly reviewed and authorized, and consistent with sound financial management principles.

It is the intention of Emanuel County Schools that the School District purchase goods and services that best meet the needs of the District at the best value. A competitive process will be followed for each purchase based on procedures or regulations to be determined by the Superintendent. The Superintendent or his/her designee shall have the authority to issue regulations, competitive solicitations, or other procedures governing this process where there exists no specific state law or State Board rule that must be followed.

At all times, the Superintendent shall follow any mandated process required by state law, set forth in State Board of Education rules or procedures of regulations of the State Department of Education.

Board Governance

Emanuel County Schools is committed to the establishment of policies & procedures for sound fiscal management in the area of procurement.

Authority to commit or spend District funds for the purchase of goods and services is vested in the Board of Education and is to be administered and managed by the Superintendent and staff in accordance with Board policy and the Board approved budget.

District funds shall not be committed or spent unless there is an approved budget item and available funds in the appropriate account. All purchases for which there are no budgeted funds require the prior approval of the Board.

Staff members involved in the procurement process shall comply with all applicable federal, state, and local laws, as well as the policies, rules, and regulations of the Emanuel County School District, the State Board of Education, and the Georgia Professional Standards Commission.

Definitions

As used in this procedure, the term “capital project” means:

- 1) The building, designing, altering, repairing, improving, replacing, retrofitting, or demolishing of any public school structure or educational facility in the Emanuel County School District
- 2) The acquisition of school sites, buildings, or other fixed assets, whether by purchase or lease purchase or
- 3) The initial equipping and furnishing of educational facilities included under a construction contract.

The term “professional services” means services that require:

- 1) A degree in a particular professional field
- 2) A license from a state oversight board of similar authority or
- 3) The exercise of specialized skill, knowledge, creativity, or technical abilities. Professional services typically are better suited to a qualitative or subjective method of assessment, rather than a rigidly quantitative or objective method of assessment.

Competitive Selection

Competition among those seeking to do business with the District helps ensure that the District receives the best price for the goods and services it needs.

The School System reserves the right to reject any or all bids or proposals submitted in response to any solicitation and to cancel and/or re-solicit any solicitation. The School System also reserved the right to waive technicalities and informalities for all bids or proposals submitted in response to any solicitation.

Once the competitive selection is made, a purchase order must be generated and approved before the vendor is provided a purchase order number. If over \$100,000 (\$10,000 Federal Funds), a bid sheet must be completed.

A. Competitive Selection of Vendors for Capital Projects

1. Purchases or contracts with a total estimated cost of \$9,999 or less shall be made at the discretion of the approver. Purchases or contracts with a total estimated cost of \$10,000 to \$99,999.99 shall be made based on at least two written quotes and selected based on objective criteria of performance and ability to execute.
2. Purchases or contracts with a total estimated cost of \$100,000.00 or more shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal process where the offer deemed to be most advantageous to the District may be selected. The decision whether to use a competitive sealed bid or a competitive request for proposal shall be made by the Superintendent or his/her designee, based on sound business judgement and the best interest of the District.

3. Contracts for professional services, as defined above, shall be awarded in the manner best suited to allowing a full assessment of professional abilities and other relevant criteria, while also ensuring an open and fair selection process that engenders public confidence. Competitive bidding seldom will be the best method for selecting professional services.
4. Proof of appropriate insurance shall be required for all bids or proposals with a total estimated cost of \$100,000.00 or more. Payment performance, and bid bonds in the amount of 5% of the bid or proposal shall be required for all construction contracts of \$100,000.00 or more.

B. Competitive Selection of Vendors for Non-Capital Projects

1. Purchases or contracts with a total estimated cost of \$9,999 or less shall be made at the discretion of the approver and no quotes are required. Federal purchases must have at least two written quotes.
2. Purchases or contracts with a total estimated cost of over \$10,000.00 to \$99,999.99 shall be made on the basis of at least two written quotes and selected based on objective criteria of performance and ability to execute. (Federal Funds \$10,000-\$249,999.)
3. Purchases or contracts with a total estimated cost of \$100,000.00 or more shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder, or through a competitive request for proposal process where the offer deemed to be most advantageous to the District may be selected. (Federal Funds over \$250,000). The decision whether to use a competitive sealed bid or a competitive request for proposal shall be made by the Superintendent or his/her designee, based on sound business judgement and the best interest of the District.
4. Contracts for professional services, as defined above, shall be awarded in the manner best suited to allowing a full assessment of professional abilities and other relevant criteria, while also ensuring an open and fair selection process that engenders public confidence. Competitive bidding seldom will be the best method for selecting professional services. Purchases from federal funds must secure two bids.

C. Exceptions to Competitive Selection

All exceptions to competitive selection must be properly documented and retained by the approver for three years.

These exceptions allow the staff to select vendors without employing the competitive selection methods described above. Unless otherwise stated, however, approval at the appropriate level of authority is still required.

Use of the competitive selection measures described above is **not required** when:

1. The purchase or contract is necessitated by an emergency, defined as any situation resulting in imminent danger to the public health or safety or the loss of an essential governmental service. Only the Superintendent or his/her designee is authorized to declare an emergency. Emergency purchases shall be made using whatever process will enable the purchase to be made at the least cost to the District under the circumstances.
2. The required goods or services are available from only one source, provided a reasonably diligent search has been made for other vendors or other appropriate information has been made for other vendors or appropriate information has been obtained to determine a vendor's sole source status. Written documentation of such determination shall be maintained by the purchaser.
3. The purchase made through contracts formally solicited and obtained by the State of Georgia, the federal government, or some other government agency. The District shall be authorized to make purchases through inter-governmental and educational cooperatives, alliances, and consortiums to achieve cost savings and administrative efficiencies based on economies of scale.
4. The purchase is for materials or programs selected by qualified professional personnel, based on sound pedagogical judgment and the best interest of the District, and acting at the direction of the Superintendent or his/her designee. The types of materials and programs covered by this exception include:
 - a) Instructional programs and textbooks.
 - b) Supplemental materials needed for instruction in the school, such as films, slides, video tapes, CDs, DVDs, educational kits, posters, displays, games, computer software, software, licenses, subscriptions, newspapers, periodicals, library books, reference materials, or other instructional material purchased from the publisher, distributor, or agent.
 - c) Tests, test preparation, and test scoring services of a standardized examination purchased from the publisher or licensed agent.
 - d) Membership in various educational or related organizations, agencies or services providing direct benefits to the System.

- e) Professional training programs for staff, the selection of which is left to the professional judgment of the administrator responsible for the professional development of the personnel attending or participating.
- f) The purchase is a continuation of an existing purchase agreement, bid, request for proposal, time and material contract, rental, lease, or purchase order duly authorized by the Board or its agent.
- g) The expenditure is for ongoing maintenance/support from the original vendor or an authorized agent of the original vendor and these services cannot be competitively bid.
- h) The expenditure is for additional orders or like equipment, material, supplies, services, rentals, or leases previously approved, provided the additional order is at the same or a lower price.
- i) The contract is for services to be provided by a government agency.

Required Levels of Approval

The appropriate level of approval is required for all contracts and purchases, including those that fit within an exception to the competitive selection measures. All contracts and purchases, for capital and non-capital projects require approval at the following levels before obligating the District:

A. Levels of Approval for Capital Projects

Purchases and contracts of \$99,999.99 or less require the prior approval of the Superintendent or his/her designee. Purchase and contracts of \$100,000.00 or more require Board approval based on recommendation of the Superintendent.

B. Levels of Approval for Non-Capital Projects

1. Purchases and contracts with a total cost of \$99,999.00 or less requires prior approval.
2. Purchases and contracts of \$100,000.00 or more require Board approval based on the recommendation of the Superintendent.
3. Purchases shall not be divided into smaller units in order to circumvent the required level of approval.

Provisions Applicable to All Contracts and Purchases

A. Equal Opportunity

All vendors and contracts shall have an equal opportunity to participate in the District's purchasing process without regard to race, color, sex, age, religion, disability, or national origin.

B. Purchasing Card/Credit Card

A purchasing card system may be administered by the District. The system shall allow purchases to be made by persons who have been approved to use the purchasing card.

Specific limits as to dollar amount per purchase, dollar amount per month, and types of products or services to be purchased shall be followed as outlined in the Purchasing Card Guidelines.

Misuse of a purchasing card constitutes a serious breach of the public trust and may result in termination of employment and/or referral to law enforcement authorities.

C. Multi-Year Contracts

Multi-year contracts with vendors are permissible, provided they comply in all respects with applicable state and federal laws, as well as Board policies and any restrictions imposed by the Superintendent. Any renewal or extension of a multi-year agreement must have the approval of the Board if the cost of the renewal or extension will be \$100,000.00 or more.

D. Purchasing Ethics

Employees involved in the District's purchasing and procurement decisions shall act as responsible stewards of public funds. They shall not use any information gained in the performance of their duties to advance their own or any other person's financial or private interests.

District Employees shall not solicit or knowingly accept any gift, gratuity, loan, special discount, entertainment, transportation, lodging, meals, favor, promise of future employment, or any economic opportunity, except those of value less than \$100.00, from any individual or entity that is interested directly or indirectly in business dealings or is doing business with the School District.

Any District employee who observes or has reason to believe that Board policy has been violated or that unlawful conduct has occurred or is occurring in connection with the procurement of goods or services for the District should report that behavior to the Superintendent or his/her designee.

Violation of purchasing ethics constitutes a serious breach of the public trust and may result in termination of employment and/or referral to law enforcement authorities.

E. Unauthorized Purchases

Employees shall be prohibited from purchasing equipment, material, supplies, services, rents, or leases in any form not prescribed herein. Any purchase contrary to this procedure shall be null and void and the School System shall not be bound thereby.

F. Disqualification of Bidders or Vendors

A bidder or vendor may be disqualified from the award of a specific contract or from bidding on future contracts with the District if it is determined that the bidder or vendor, including the owners, officers, principals, or other individuals having a controlling interest in the business entity, has committed one or more of the following violations:

1. Has been convicted at any time under any state or federal statute of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, antitrust or any other offenses indicating a lack of business integrity or business honesty which currently and directly affects its responsibility as a vendor with the System.
2. Has been debarred from bidding on or making proposals to any federal, state, or local government entity or agency.
3. Has willfully failed to perform without good cause in accordance with the terms and conditions of one or more contracts, or has a recent record of such conduct, with the District.
4. Has willfully violated the protocol or the terms and conditions of a formal solicitation while it is still in process.
5. Has a recent, documented record of unsatisfactory performance on one or more contracts with the District or some other business entity.
6. Has submitted any false certification, bond, license, insurance information, or any other required contract documentation to the District.
7. Has failed to cooperate with a District investigation.
8. Has committed any other action of a serious or compelling nature that may adversely impact the operation or reputation of the District.

With the exception of a willful violation of protocol or the terms and conditions of a formal solicitation while it is still in process, written rationale and justification from the administrator responsible for the contracting department with approval of the Board's legal counsel shall be required before any bidder or vendor may be disqualified under this policy. Disbarment citations shall be issued in writing.

G. Withdrawal of Bids

1. If, after bids are opened, the low bidder claims an appreciable error in the preparation of the bid and can support such claim with evidence satisfactory to the administrator responsible for the contracting department in collaboration with the District, the low bidder shall be permitted to withdraw the bid.

2. The District may convene a panel to review the bid before determining whether the low bidder made an appreciable error in the preparation of his bid as claimed. Costs incurred in connection with the review shall be borne by the bidder seeking to withdraw.
3. Action on the remaining bids shall be considered as though the withdrawn bid had not been received.
4. If the project is rebid, the vendor who withdrew his bid shall not be permitted to submit a new bid on the project.

H. Nepotism/Conflict of Interest

An employee who is responsible for making purchasing decisions shall avoid any actions, relationships, or business transactions that conflict with the lawful interest of the Emanuel County Board of Education. An employee may not enter into a purchase transaction for any amount with any person known to be related by blood or marriage between the vendor/contractor or its agents and the requesting employee.

I. Suspension and Debarment

Federal requirements indicate that non-federal entities are prohibited from contracting with parties that are suspended or debarred, or whose principal agents are suspended or debarred. Covered transactions include any individual contract for goods or services that is expected to equal or exceed \$25,000.00. The Emanuel County School District utilizes the System for Award Management at www.sam.gov to search vendors to verify that they are not suspended or debarred. The System for Award Management (SAM) is a Federal Government owned and operated free website. It is required to receive any Federal grant award monies.

If the total expended exceeds \$25,000.00 on an individual contract, the Grant Recipient will conduct a search using SAM and maintain time-stamped documentation of said search. No purchase can be made if the SAM report indicates that the vendor has an Active Exclusion.

Instructions on how to use SAM:

Access the SAM online registration at www.sam.gov

Create a User Account

Select "Individual Account"

Enter the requested information and submit

After you have registered, you will receive an activation link from sam.gov to activate your account. The action must be completed within 48 hours of receipt of the confirmation email.

Passwords expire every 80 days

Viewing the Entity Record:

Search Records

Quick Search

Enter Business or DUNS number

Search

The vendor's search screen will have a square that indicates Entity or Exclusion. If the square indicates Exclusion, you cannot order from this vendor.

The vendor's search screen will show the question: Has Active Exclusion? If the answer is "Yes", you cannot order from this vendor.

If the vendor does not have an Active Exclusion, you can print the form and attach it, along with the Bid Sheet, to a Purchase Requisition in SmartFusion or email a copy to the Finance Department Accounting Specialist.

Documentation should include:

- 1) The name keyed in the search field
- 2) The date should print on the top or bottom of the page automatically
- 3) The name of the person doing the search
- 4) The result of the search

Documentation will be electronically filed with the Purchase Order.

Expenditure of Funds

All purchase requests must be completed in the district's accounting software program(s). Teachers and/or bookkeepers can enter purchase requisitions at the school level and then forward to their principal or director for approval. Principals and Directors use electronic approval. The entire approval process with dates and electronic signatures follows the purchase request and is available for review through the district's accounting software program(s).

Reasonable and Necessary Use of Funds

Expenditure of federal funds must meet the clause of "reasonable and necessary". When considering a purchase with federal funds, the following items must be considered:

- a) Do I really need this?
- b) Do I need to spend these funds to meet the purposes and needs of the program?
- c) Do I have the capacity to use what I am purchasing?
- d) Did I pay a fair rate and can I prove it?
- e) Would I be comfortable defending this purchase?
- f) Is the proposed cost consistent with the underlying needs of the program?

Allowable Cost-EDGAR

Emanuel County Schools will enforce appropriate procedures and penalties for program, compliance, and accounting staff that are responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles.

Definitions

Allowable cost-A cost that complies with all requirements that apply to a particular federal education program including statutes, regulations, guidance, and application funds.

Education Department General Administrative Regulations (EDGAR)-A compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs, and include rules affecting the allowable use of federal funds (including rules regarding permissible costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR is accessible at <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html> Federal cost principles that provide standards for determining whether costs may be charged to federal grants. EDGAR requires all grantees and sub grantees to follow the cost principles.

Determining Allowable Costs

Framework for analyzing allowable costs-

Federal grant programs are governed by a variety of federal rules including statutes, regulations, and non-regulatory guidance. To determine whether a cost may be paid with federal funds, i.e. whether the cost is permissible, staff must first be familiar with these rules and how they work together.

Generally, when analyzing whether a particular cost is permissible, it is useful to perform the following analysis:

- Is the cost forbidden by federal laws such as EDGAR?
- Is the cost permissible under the relevant federal program?
- Is the cost consistent with the federal cost principles in EDGAR?
- Is the cost consistent with the program specific fiscal rules?
- Is the cost consistent with an approved program plan and budget, as well as any special conditions imposed on the grant?

While there are other important considerations that school system staff must take into account when analyzing whether a specific proposed cost is permissible, the above questions can provide a useful framework for the analysis.

Unallowable Costs-EDGAR

EDGAR identifies certain costs that are unallowable to be paid with federal funds. The following list provides examples of such costs. If a cost is on the list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible.

Costs that are unallowable under EDGAR:

- Advertising and public relations costs (with limited exceptions), this prohibition includes promotional items and memorabilia, including models, gifts, and souvenirs
- Alcoholic beverages
- Bad debts
- Contingency provisions (with limited exceptions)
- Donations and contributions
- Entertainment costs
- Fines and penalties (with limited exceptions)
- Fundraising and investment management costs (with limited exceptions)

- General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Governments (COGs))
- Goods or services for personal use
- Lobbying
- Selling and marketing costs (with limited exceptions)
- The use of funds for religion
- The acquisition of real property (unless specifically permitted by programmatic statute or regulations which is very rare in federal education programs)
- The use of funds for construction (unless specifically permitted by programmatic statute or regulations which is very rare in federal education programs)
- Charging tuition or fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a program

Program Allowability

Any cost paid with Federal education funds must be permissible under the federal program that would support the cost.

Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

Some federal programs do not contain a “use of funds” section delineating the allowable uses of funds under those programs.

Federal Cost Principles

EDGAR defines the parameters for the permissible uses of federal funds. While there are many requirements contained in EDGAR, it includes five core principles that serve as an important guide for effective grants management. These core principles require all costs to be:

- **Necessary** for the proper and efficient performance or administration of the applicable program.
- **Reasonable** expenditure(s) in terms of amount used, needs of the program, and requirements of the program.
- **Allocable** to the federal program that paid for the cost(s). The program must benefit in proportion to the amount charged to that program.
- **Records** and methods used to determine the allocation should be kept and made readily available for Federal, State, and/or Local review.
- **Authorized** under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies. When in doubt, it is best to act according to the most restrictive rules.
- **Adequate Documentation** is a must. Proper documentation provides evidence to monitors, auditors, or other oversight entities of how the funds were spent during the pertaining period of availability.

EDGAR also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

Program Specific Fiscal Rules

All Federal education programs have certain program specific rules on selected items of costs. Rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc. must also be taken into consideration when determining allowable costs.

Many state-administered programs require LEAs to use federal program funds to supplement state and local funds.

Approved Plans, Budgets and Special Conditions

As required by EDGAR, all costs must be consistent with approved program plans and budgets. This includes the BCS Consolidated Application to the GaDOE and school-level plans such as school-wide plans or federal school improvement plans.

Costs must be consistent with all terms and conditions of Federal awards, including any special conditions imposed on BCS grants.

Supplement, Not Supplant for Federal Requirement

Federal Fund expenditures are supplemental to schools' budgets. Personnel funded whole or in part by federal funds are in addition to the number of personnel required to meet maximum class size as determined by GaDOE. Federal funds are only used to supplement and, to the extent practical, increase the level of funds that would, in the absence of federal funds, be made available from non-federal sources for the education of students participating in federal fund programs. Federal funds are not used to take the place of (supplant) local, state, or other federal funding and are not provided to participating federal fund children when the same services are provided to non-federal fund children with non-federal funds.

PROCUREMENT PROCEDURE

House Bill 489 states that any goods or services valued at \$100,000.00 or more must be posted on the Georgia Procurement Registry.

Any purchases of \$100,000.00 or greater should be sent to the Finance Department Accounting Specialist with the following information included:

- Goods or services desired
- A detailed description
- What date it is needed
- Dollar value not to exceed

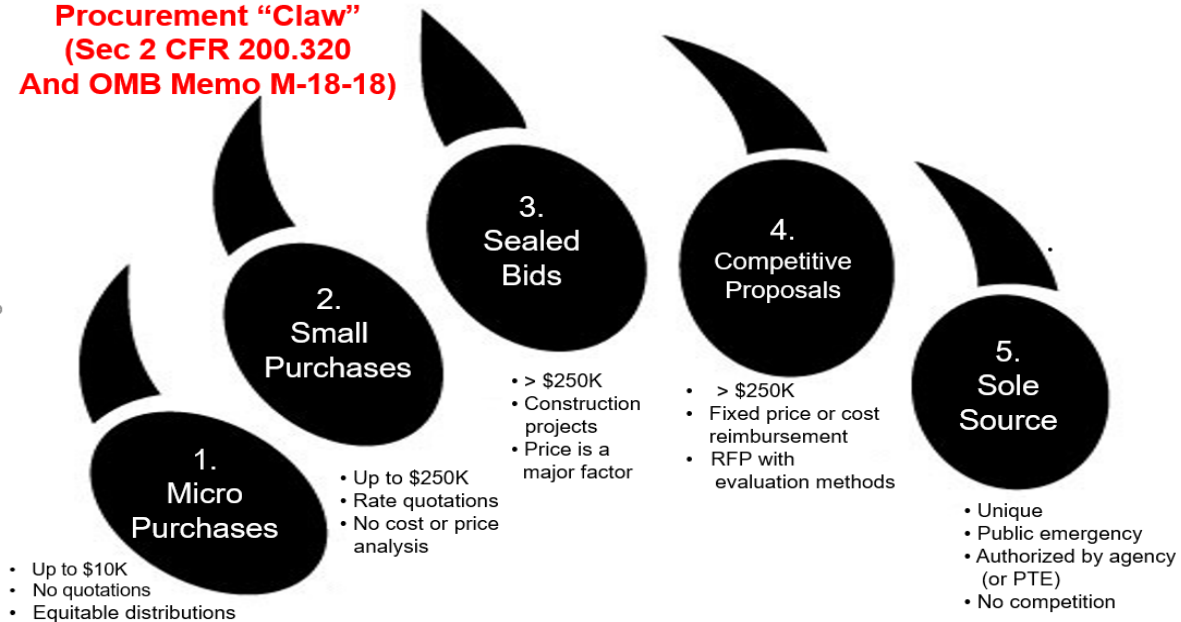
The Accounting Specialist will post these to the GPR and accept the bids. Once the bid expires, a vendor decision will be made based on quality and price.

Any physical services provided over \$2,500.00 must have an E-Verify affidavit before payment.

If you have any questions, please contact the Finance Department at 478-237-6674.

The "Procurement Claw" is used to reflect the federal purchasing thresholds.

Procurement "Claw"
(Sec 2 CFR 200.320
And OMB Memo M-18-18)



PAYROLL, PERSONNEL AND TIMEKEEPING

Periodic Certification

Periodic certification for all federally funded staff takes place after the fact. The process takes place annually. The forms are signed and kept on file in the program director's office. The purpose of this artifact is to verify that personnel who are paid from federal funds have performed job responsibilities in compliance with federal fund guidelines. Paraprofessionals must work in an area associated with one of the four main core content areas and be assigned to a highly qualified teacher acting as a supervisor. Instructional Coordinators may NOT have any administrative duties or responsibilities.

Split-Funded Personnel

Split-funded personnel that are performing duties outside of the federal program approved task are required to have either a set schedule or maintain time logs. A time log or schedule is not necessary if split funded personnel are performing federal program accepted duties throughout the entire day. The logs and schedules are kept on file in the director's office for two complete years.

Consultants, Contracts, Purchase Services

Contracts are required for all consultants and purchased services. Agreements are entered into between Emanuel County Schools and the consultant or provider. Each contract contains the following:

- Duties are specifically spelled out for each contract.
- The person must also submit to be fingerprinted if they are working with students.
- The contract includes the rate of pay and/or stipend.
- Consultants and/or Principals must submit the tutoring time logs to the program director for approval. Then the logs are forwarded to the payroll department by the payroll deadlines or to Accounts Payable.

Each contract is signed by the following: Contractor, Principal/Program Director. If federal funds are utilized, the federal program director must also sign. The program director and principal provide oversight in ensuring that all contractors' work is complete. Artifacts, daily sign-in sheets and other documentation are kept on file in the principal/director's office. The principal/director signs off on all invoices/contracts prior to the issuance of payment for services. These contracts must be maintained and kept in the director's files for two complete years.

ANNUAL AUDIT

The Emanuel County School System is audited annually by the Georgia Department of Audits. The audit includes: the financial statements for the governmental activities, each major fund, the district's aggregate remaining fund information, and consideration of internal controls over financial reporting that are appropriate for each fund. The Superintendent, Director of Finance, and the Board Chairman meet with the auditor-in-charge to discuss findings or recommendations at the exit conference. Following the exit conference, the district receives a written copy of all findings and recommendation points. In the event a finding is related to a particular program rather than general financial matters, the Director of Finance meets with the program director to discuss and establish a corrective action plan. The Director of Finance submits required written responses to all findings, which are included in the final audit report made available to the public.

In addition to the audit by the Georgia Department of Audits, a separate review of School Accounts is conducted by an independent auditor. Recommendations are discussed with the principals and bookkeepers.

If audit findings are identified in the Audit Report, the Director of Finance will write a Corrective Action Plan. All necessary action will be taken to follow the Corrective Action Plan in order to timely resolve the finding. The Corrective Action Plan must be filed with the Financial Review Department at the Georgia Department of Education.

GRANT COMPLIANCE

Drawdown Procedures

Data is gathered from SmartFusion Reports, as well as from the GAORS(Grants Accounting Online Reporting System) on the Georgia Department of Education(GaDOE) website to determine amounts to be drawn down. Draw-downs are completed monthly on a reimbursement basis and are based on actual expenditures incurred. A grant requisition authorization form is completed for review and approval by the appropriate Grant Director. Requests for drawdown reimbursements are entered in the GAORS system and approved by the Director of Finance.

Reporting Procedures

Annual completion reports are prepared with function/object details and are submitted (according to Ga Department of Education deadlines)on a timely basis. Completion Reports submitted via the state GAORS system are automatically subject to function/object comparative edits with the latest-filed Consolidated Application budget.

Completion reports for the previous fiscal year, including applicable Budget Reports and Year-to-Date Transaction Reports, are filed electronically in the Finance Department. A copy of the completion report is provided to the director of each grant. The original paper copy is also on file in the Finance Office with the other supporting files from that fiscal year.

FIXED ASSET MANAGEMENT

Equipment and Real Property

Federal funds inventory is maintained in the school system's inventory. The software identifies the item (description), serial number, funding source, vendor, date of purchase, cost, location, condition, disposition data, and the FAIN# (Federal Award Identification Number) including date and sale price. Equipment purchased with federal funds is marked with a barcode label. Federal funds physical inventories are conducted every two years and all others are conducted annually. Any equipment, material and/or supplies purchased with federal funds is considered solely for the use of that program. No federally funded equipment is permitted to leave the school campus for personal use.

Equipment Disposition Procedure

Any single item of school property such as, personal or real, including, but not limited to, land, buildings, equipment or motorized vehicles, shall be declared surplus after approval by the Emanuel County Board of Education. School property shall be submitted to the Board for its approval as surplus when it is not needed for school purposes, when it is obsolete, or when the cost of maintenance is excessive. Surplus property may be land, buildings, equipment, or materials.

The Superintendent shall establish procedures for the disposal of all surplus property.

When computer equipment is no longer operational, it will be recycled or disposed of as per the district's disposal procedure. The appropriate Technology Disposal Form should be completed and a copy sent to the federal program director. Inventory records will need to be corrected, printed, and maintained by the technology liaison at each school.

In the event federally funded equipment or technology is stolen, the following procedure will be followed:

- 1) File an incident report with the authorities.
- 2) Attach the incident report to the Technology Disposal Form and send it to the federal program director's office.
- 3) Make corrections to the federal inventory.
- 4) Send the updated inventory to the federal program director's office. The principal must sign and date the inventory spreadsheet.

BUDGETS & BUDGETARY COMPLIANCE FEDERAL AND STATE

Budget Approval Process

- Funding amounts are approved by the Georgia Department of Education(GaDOE).
- Award letters are sent to districts.
- Schools are given the allocated dollar amount for budgeting.
- The budget is entered into the GaDOE Consolidated Application (electronic grant application process) by the program coordinator or authorized staff.
- The budget is approved by the program coordinator.
- The budget is approved by the superintendent (budget may be rejected at this level and requests for revisions may be made).
- The budget is approved by the program specialist at the GaDOE (budget may be rejected at this level and requests for revisions may be made).
- The budget amount is approved by GaDOE Accounting.
- The budget is adopted by the district BOE.

Upon receiving allocations, each school will develop a budget for the use of federal funds and send it to the director. Upon completion of the budgeting approval process with school and system federal/state grant funds, the budget will be entered into the consolidated application system. Once approved at the state level, the budget will then be entered into the SmartFusion accounting program. The budget entered into the financial system is compared against the consolidated application for accuracy. Any discrepancies between the entered budget in the local system and the consolidated application must be corrected prior to spending and draw-down of funds related to spending.

INDIVIDUALS WITH DISABILITIES ACT (IDEA) FIDUCIARY PROCEDURES

Use of IDEA Funds

IDEA Grant (611 and 619 Part B) funds that are allotted to the districts may be used for staffing, educational materials and supplies, equipment and other excess cost items to provide special education and related services, as well as for supplementary aids and services, to students with disabilities. Funds must only be used for special education purposes unless otherwise specified by a permissive use of funds form.

IDEA Allowable Costs

Any purchases made with federal funds must follow the guidelines for allowable costs. The Emanuel County School System's Federal Programs will follow federal regulations included in Title 2, Subtitle A, Chapter II, Part 200, ensuring that costs must be necessary, reasonable, allocable, and documented. Purchases will also adhere to any memos, letters, and/or communication regarding allowable or unallowable purchases.

Expenditure of funds must meet the clause of "necessary, reasonable, allocable, and documented."

When considering a purchase with IDEA funds, ask:

1. Is the cost reasonable to address a valid need?
2. Is the cost necessary for the performance of the grant?
3. Do sound business practices support the expenditure?
4. Does the expense support the purpose of the grant?
5. Is the expense in compliance with laws, regulations and grant terms?
6. Is the cost a fair rate?
7. Does the district have the capacity to use the purchase?
8. Will the expenditure have an educational benefit within the grant period of availability?
9. To prove and document allocability, is the amount charged to the grant commensurate with the benefit received?

For a cost to be allowed, it must be an excess cost of providing special education and related services for IDEA Part B or Preschool federal funds.

For equipment purchases not originally included in the Consolidated Application, prior written approval from GaDOE is required for purchases of those items of equipment that have a per unit cost of \$5,000 or more.

Supplement Not Supplant

Under the federal "supplement not supplant" requirement, the Emanuel County School System's Federal Programs may only use federal funds to supplement and, to the extent practical, increase the level of funds that would, in the absence of the federal funds, be made available from local and state sources for the education of participating students. In no case will the school district use federal program funds to supplant—or take the place of—funds from other sources. The Emanuel County School System may use IDEA Part B funds only to pay the excess costs of providing special education and related services for the district's children with disabilities. These IDEA funds must be used to supplement local, state, and other federal funds and shall not be used as the primary source of funding the education costs of students with disabilities.

Maintenance of Effort

In general, federal funds appropriated under Part B of IDEA may only be utilized to cover the excess costs of providing special education and related services to students with disabilities. These federal funds must supplement/increase the level of other federal, state and local funds expended for special education and related services and in no case supplant these funds.

The term "Maintenance of Effort" (MOE) generally refers to a requirement placed upon many federally funded grant programs that demonstrate that the district's level of state and local funding remains constant from year to year.

IDEA requires that school districts, as a condition of eligibility for Title VI, Part B funds, must complete the MOE Eligibility Form along with IDEA budget submission, in which the district budgets to expend, at the least the same amount in one of the four sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil. The eligibility standard must be met for IDEA 611 and 619 grants to be approved.

The school system must expend, at least the same amount from each of the following sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil, for the education of students with disabilities.

GADOE uses a compliance test to annually compare the fiscal effort of the preceding year to the second preceding fiscal year and makes the MOE determination available to the system through a marked "met" or "unmet" in the Consolidated Application.

If an LEA does not meet eligibility or compliance, the LEA may request allowable exceptions or adjustments to be processed. There are five allowable exceptions by which a district may reduce its level of expenditures:

- a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;
- b) A decrease in the enrollment of children with disabilities;
- c) The termination of the obligation of the agency to provide a program of special education to a child with a disability that is an exceptionally costly program because the child has left the jurisdiction, aged out of special education, or no longer needs the program of special education;
- d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; (this requires prior approval from GADOE); and
- e) The assumption of cost by the high cost fund operated by the state department under §300.704(c).

IDEA Excess Cost Reporting

Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per pupil expenditure in each school district.

Every district must spend at least the average annual per pupil expenditure on the education of a child with a disability before funds under IDEA, Part B are used to pay the excess costs of providing special education and related services.

This Excess Cost calculation demonstrates that the school system is not using federal funds in place of local and state funds for the core educational program regarding students with disabilities. In other words, the school system must be able to demonstrate that it expended the total average annual per pupil expenditure for the education of children with disabilities during that fiscal year, in addition to the Part B funds received. However, these funds must be used to supplement state, local, and other federal funds and not to supplant them.

Federal law requires the school district to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in its secondary schools. This will provide the total expenditure amount, at minimum, to spend on students with disabilities before using federal IDEA funds for excess costs. These costs are calculated each year based on average per pupil expenditures and student population information. The following documents used when calculating excess cost:

DE046 - Financial Analysis Report (Actual) FTE reports:

FT002 - Student Enrollment by Grade Level

FT017 - Special Education Child Count

When determining Excess Cost, consider the following questions:

In the absence of special education needs, would this cost exist?

Yes – the cost is not allowed

No – the cost may be allowed

Is this cost also generated by students without disabilities?

Yes – the cost is not allowed

No – the cost may be allowed

If it is a child specific service, is the service documented in the student's IEP?

Yes – the cost may be allowed

No – the cost may not be allowed

Grant for High Cost Funds

High Cost Funds are those used to assist school districts in covering the direct special education instructional costs of "High Needs" children with disabilities. A "High Needs Child" is defined as a child who has been identified as eligible for special education and related services and has a current Individualized Education Program (IEP). The intensity, frequency and diversity of the special education and related services needs of the child exceed the typical needs of a child with a disability and may present a significant impact on the financial resources of a school system.

Districts may request reimbursement for instructional costs for a high needs child, if the district can show that the expenditures for the child exceeded three times the average per pupil expenditure calculated for the system.

Allowable expenditures include, but are not limited to; one to one assistance, extended school year services, specially trained related service providers, public or private day programs, specialized equipment or materials/supplies specific to the child and contracted services.

The costs eligible for reimbursement shall not include the following: legal fees, court costs or other costs associated with a cause of action brought on behalf of a child with a disability to ensure a free appropriate public education, non-extraordinary nursing costs, English language instruction, indirect costs and administrative or leadership costs associated with the provision of the services to the child.

Transportation costs are limited to personnel, equipment or services required for the specific high need costs as identified in the child's IEP. Any transportation costs not specific to the high need student or prorated for this student will be unallowable.

Coordinated Early Intervening Services

Coordinated Early Intervening Services (CEIS) are provided to assist students in K – 12th grades (with an emphasis on students in K – 3rd grades) who are not currently identified as needing special education or related services, but who need additional academic and/or behavioral assistance to enable them to be successful in a general education environment. IDEA permits, and in some instances, requires school districts to use a portion of funds provided under Part B of the IDEA for the purpose of providing CEIS to reduce academic and behavioral problems in the 50 general education environment, thereby leading to fewer and more appropriate referrals for special education services.

Whenever a district is determined by the State, based on the district's numerical data, to have significant disproportionality in the identification, placement and/or discipline of children with disabilities, the district must use the maximum amount of 15 percent of federal funds for CEIS to help address issues of disproportionality.

Federal regulations specify (1) how and on whom CEIS funds may be spent; (2) the reporting requirements for school districts providing CEIS; (3) the requirement for using CEIS funds by a district that is identified as having significant disproportionality; and (4) the relationship of CEIS to maintenance of effort requirements. To apply to use IDEA funds for CEIS, the district must describe how the proposed expenditures for CEIS will be used. The plan must be relevant in assisting the district to address the targeted area of disproportionality.

COMPLAINT PROCEDURES

Grounds for a Complaint

Any individual, organization or agency (complainant) may file a complaint with the Emanuel County Schools if that individual, organization or agency believes and alleges that a local educational agency (LEA) is violating a Federal statute or regulation.

Federal Programs for Which Complaints Can Be Filed

- Title I, Part A: Disadvantaged Children or Academic Achievement Awards
- Title I, Part C: Migrant Education Program
- Title I, Part D: Programs for Neglected or Delinquent Children
- Title II, Part A: Teacher and Leader Effectiveness
- Title II, Part D: Enhancing Education Through Technology
- Title III, Part A: English to Speakers of Other Languages
- Title V, Part B: Rural and Low Income

Complaints Originating at the Local Level

As part of its Assurances within the ESEA program grant applications and pursuant to Section 9306 within the Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), an LEA accepting federal funds must have local written procedures for the receipt and resolution of complaints alleging violations of law in the administration of covered programs. Therefore, a complaint should not be filed with the Georgia Department of Education until every effort has been made to resolve through local written complaint procedures. If the complainant has tried to file a complaint with the Emanuel County Schools to no avail, the complainant must provide the Georgia Department of Education written proof of their attempt to resolve the issue with Emanuel County Schools.

Filing a Complaint

A complaint must be made in writing and signed by the complainant. The complaint must include the following:

- A statement that Emanuel County Schools has violated a requirement of a Federal Statute or regulation that applies to an applicable program.
- The date on which the violation occurred.
- The facts on which the statement is based and the specific requirement allegedly violated (include citation to the Federal statute or regulation).
- A list of the names and telephone numbers of individuals who can provide additional information.
- Whether a complaint has been filed with any other government agency, and if so, which agency.
- Copies of all applicable documents supporting the complainant's position.
- The address of the complainant.

The complaint must be addressed to:

Director of Finance
Emanuel County Schools
201 N. Main Street
Swainsboro, GA 30401

Once the complaint is received by Emanuel County Schools, it will be copied and forwarded to the appropriate Federal Program Director.

Investigation of a Complaint

Within ten (10) days of receipt of the complaint, Emanuel County Schools will issue a Letter of Acknowledgement to the complainant that contains the following information:

- The date Emanuel County Schools received the complaint.
- How the complainant may provide additional information.
- A statement of the ways in which Emanuel County Schools may investigate or address the complaint.
- Any other pertinent information.

If additional information or an investigation is necessary, Emanuel County Schools will have sixty (60) days from receipt of the information to complete the investigation and issue a Letter of Findings. If the Letter of Findings indicates that a violation has been found, a timeline for corrective action will be included. The sixty (60) day timeline may be extended if exceptional circumstances occur.

The Letter of Findings will be sent directly to the complainant, as well as the other parties involved.

Right of Appeal

If an individual, organization or agency is aggrieved by the final decision of Emanuel County Schools, that individual, organization, or agency has the right to request review of the decision by the Georgia Department of Education. For complaints filed pursuant to Section 9503 (20 U.S.C.7883, complaint process for participation of private school children), a complainant may appeal to the Georgia Department of Education no later than thirty (30) days from the date on which the complainant receives the Letter of Findings. The appeal must be accompanied by a copy of the Emanuel County Schools' decision and include a complete statement of the reasons supporting the appeal.

ESSER Funding (CARES, CRSSA, ARP)

In response to the economic outcome of the COVID-19 pandemic in the United States, Congress passed three bills that provided immediate and direct economic assistance to state and local educational agencies through the Elementary and Secondary School Emergency Relief funds. These funds were provided to support areas with the greatest need, where the academic and non-academic components for school districts had the greatest impact due to COVID-19. As additional funding was provided, the intent of the funds was to support States and local school districts' efforts to safely reopen schools, address significant gaps in learning, and support measures of implementation that will continue to reduce the effects of COVID-19 on students and families.

COMPUTER SECURITY

E-Mail and Internet Use

The Emanuel County School System provides computers, networks, Internet and phone services to support the educational mission of the school system and to enhance the curriculum and learning opportunities for students and school system staff. Employees are to utilize school system technology for school system related purposes and performance of job duties. Incidental personal use of school system technology is permitted as long as such use does not interfere with the employee's job duties and performance, with system operations, or other system users. "Incidental personal use" is defined as use by an individual employee for occasional personal communications. Employees are reminded that such personal use must comply with the employee code of ethics and all other applicable policies, procedures, and rules.

The school system retains control, custody, and supervision of all technology owned or leased by the school system. The school system reserves the right to monitor all activity performed on school system technology by employees and other system users.

Employees have no expectation of privacy in their use of school system technology, including e-mail messages and stored files.

The employee is responsible for his/her actions and activities involving school system computers, network, Internet, and phone services, as well as his/her computer files, passwords, and accounts. Failure to comply with board policy is grounds for discipline up to and including discharge. Any questions concerning this policy should be directed to either your local administrator or the Human Resources Department.

RECORDS RETENTION

The Emanuel County School System provides an effective records program that meets all operational, legal, and regulatory requirements in compliance with federal, state, and local laws.

Retention Procedures

Document	Retention Number of Years	
	System Record	School Records
Time Sheets	4	
Leave Sheets	3	
AP Check Packages		7
Purchase Orders		7
Posting Registers		7
Bank Statements & Reconciliations		7
Bank Deposit Files		7
Vendor Statements		7

DISASTER RECOVERY PLAN

All of the Accounting Systems of the Emanuel County Board of Education are backed up by the SmartFusion Hosted system. This service is provided by Harris School Solutions. This backup takes place each night and backs up the finance servers. The backup is stored offsite, outside of Emanuel County, Georgia, for 180 days. Harris' Gemini service will provide us a warm site in Easley, South Carolina, with all of the necessary hardware for business. Data can also be accessed locally, as long as an internet connection is available. Our contract for Gemini guarantees that data can be accessed within 24 hours from the time we notify Harris that we have a need. If our entire school system does not have internet access, a home internet connection can be used to access our data. A decision, based on the type of disaster, would need to be made whether to work locally or work from the warm site in Easley, S.C.

The most critical time-sensitive function would be the generation of payroll checks. If the decision is made to remain in Emanuel County, it may be necessary to purchase some items for check processing. If our blank check stock is destroyed, our vendor is located in Columbia, S.C. and they keep this in stock at all times. Our next need would be to have a MICR toner cartridge overnighted to us so that we could encode the payroll checks.

Vendor checks would be the second most time-sensitive function. The same determination of where to enter and print these checks would have to be made, as it was with the payroll checks above.

Reports can be accessed either from the warm site or locally with internet access.