



Central Islip Union Free School District

Board of Education & School District Policy Book

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Section	Section Title	Type
6000	Fiscal Management Goals	Local
Policy	Policy Title	
6010-R.1	Fiscal Monitoring of Grant Funded Programs Written Procedures for Compliance 2CFR 200.302	

Overview

The District aggressively pursues funding to supplement the annual budget in an effort to improve our schools' educational and community resources to better the lives of our students and their families. An established District Grants Office, an integral component of the Business Department, works to secure funding from State, federal and local resources to carry out the task. Daily interaction among the facets of the Business Office and the Curriculum Department occur to implement and fiscally monitor each program. The Funded Program Administrator works to generate proposals, develop proposals and monitor compliance issues as they relate to grant funded programs. The administrator is often a liaison with the State Education Department and various organizations. The District and the Board of Education Grants Committee, as well as community based organizations, collaborate to build local capacity to serve our 7,200 students.

Compliance and Verifying Allowable Costs

District Policies 6000 Fiscal Management Goals and 6600 Fiscal Accounting and Reporting underscore our Board of Education's charge for compliance and transparency (See Attachments). The Federal Register is used as the primary tool for compliance. Technical assistance is received from the Comptroller's Office, the respective offices within the State Education Department and the regional offices within the State. The District commits itself to the Educational Laws supporting the various funding streams, the Statement of Assurances within each proposal and the signed Agreements between each partnering agency. The District reviews each request for proposal to acquire information concerning the nuances and allowable costs within each grant. State and

federal guidance, whether Regulatory or Non-Regulatory Guidelines or field memos. Both internal and external auditors review, monitor and guide compliance and expenditures.

Organizational Leadership and Quality of Management

The District developed a well-established organizational system to generate, implement and fiscally monitor grant funded programs. Several organizational tiers, which enhance the interaction of the grants office, accounting, school buildings and after-school settings, interact on a daily basis. Quarterly Board of Education Grants Committee meetings and Grant Status meetings, as well as daily support at the building level, are part of the process. The District successfully passed several rubric-based audits that focused on program implementation, as well as fiscal monitoring. Our administrators and program supervisors have been in their respective positions for several years and are often called on to mentor other agencies or districts. Our key management structure and their respective responsibilities include:

- The Superintendent of Schools reviews, verifies and signs all fiscal budgets for implementation.
- The Assistant Superintendent for Business, develops and implements the annual budgets and supports the general workings of the grant generated funds. He approves all expenditures and monitors all district and building level funding.
- The Business Manager, provides in depth review of all budgetary categories; develops and executes bids per district purchasing guidelines; and approves all purchases as per the budget. She is responsible for organizing internal and external audits.
- The Senior Accountant, fiscally monitors all budgets and grants on a daily basis, works with the Funded Program Administrator, to implement budgets, generate fiscal forms and check all expenditures as per the budget. He codes each grant with a special identity and each expenditure with a separate code.
- The Funded Program Administrator, develops all grant proposals and budgets; monitors the overall implementation and the fiscal aspects of the grant; coordinates services; advises staff on compliance issues; and reports evaluation findings to various stakeholders. She serves as a liaison between the funding streams and the district.
- The Assistant Director of Funded Programs, works with the Funded Program Administrator to review all purchases as they relate to the respective budgets and under the supervision of the Funded Program Administrator develops budgets and assists with compliance issues.

- The Grant's Office Senior Office Assistant, maintains EXCEL log sheets for each grant, organizes daily activities of the department and supervises clerk typists who interact with grant funded activities and develops binders which archive all original forms of grant information.
- The Business Office Account Clerk, processes all purchase requisitions and payments attached to the grants, as well as general purchases for the district. She interacts with the grants office to provide all fiscal information; provides copies of purchase orders; and speaks with the Grants Office about purchases.
- The Assistant Superintendent for Curriculum and Instruction, supervises and monitors the (a) curriculum offerings, (b) professional development, and (c) program integration.
- The Assistant Superintendent for Personnel, recruits and hires needed personnel adhering to State and federal guidelines and laws. In compliance with GEPA 427, he carefully recruits teachers who are highly qualified and certified in content area, special education and with bilingual extensions. Likewise, administrative and support staff exceed minimum qualifications. Highly qualified personnel are recruited and hired through standard procedures listed within the fact sheet, *Central Islip UFSD Hiring Procedures*.
- The Administrator for Testing and Assessment, assists with the collecting of pertinent data for evaluation and reporting purposes. He provides technical assistance for the student management system.

Adequacy of Resources

Reasonable Expenditures: Our budget directly supports direct services to the students and their families. Each expenditure is transparent. We have worked diligently to focus on our goals and the related activities and our partners approached their costs through the same perspective.

System for Tracking Costs: To monitor fiscal expenditures, all purchases, salaries and contracts are monitored by the district's funded program administrator. No expenditure is processed without her written approval. Together with the senior accountant and the account clerk for federal funding, they have created a system of checks and balances with monthly Grant Status meetings and daily interactions. WINCAP is used for tracking expenditures as well as EXCEL spreadsheets, which the senior clerk typist records and maintains. These spreadsheets are used to cross-reference each expenditure for every category periodically and prior to submission of any fiscal expenditure report to the State Education Department. Special coding is given

to each funded program and all expenditures are drawn from the code. Purchase orders are part of the process.

Sustainability: Through the State Education Department, the staff participated in sustainability training. Strategies for analyzing and prioritizing productive components, reallocating existing resources and seeking new funding resources are implemented. Training on the Federal Register and Grant Compliance was conducted. The District seeks the assistance of our partners and their access to the resources in order to sustain programming.

Partnering Commitments: Long-standing relationships with our community-based partners and our non-public school participant exists in an effort to build local capacity.

Coordination of Funds: Where applicable, we will coordinate federal, State and local funds to support the program.

Adopted: January 14, 2019

Modified: May 13, 2019