San Bernardino County Superintendent of Schools
Policy 3230

Federal Grant Funds

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

The Superintendent recognizes the organization's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The San Bernardino County Superintendent of Schools (SBCSS) shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Guidance, state laws, and organizational policy.

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

The Superintendent or designee shall ensure that the organization's financial management systems and procedures provide for the following:

1. Identification of each federal award received and expended and the federal program under which it was received.

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the Uniform Guidance reporting requirements.

3. Records that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest.

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes.

5. Comparison of actual expenditures with budgeted amounts for each federal award.

6. Written procedures to implement provisions governing payments as specified in the federal Uniform Guidance.

7. Written procedures for determining the allowability of costs in accordance with Uniform Guidance and the terms and conditions of the federal grant award.

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for in the

preparation of reliable financial statements and federal reports, accountability over assets, and demonstration of compliance with federal laws, regulations, and conditions of the federal award.

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

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

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

Approved: March 7, 2017
Revised: December 17, 2024

Date Approved _____

Ted Alejandre
County Superintendent of Schools
San Bernardino County, California

By _____