

ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education and Workforce (ODEW) or other applicable pass-through-entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other documented internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB) and any applicable State requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and documented internal controls must provide for:

1. identification of all federal funds received and expended and their program source
2. accurate, current, and complete disclosure of financial data in accordance with Federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance.

The District takes reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information and other types of information the District considers sensitive consistent with State and Federal law.

At a minimum, the financial management systems and internal controls will address the following areas:

1. Allowability
Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the

Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. reasonable and necessary for the program;
- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;
- D. adequately documented and
- E. consistent with District policies and procedures that apply to both federally-funded and non-federally-funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of ODEW or other applicable pass-through-entity. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the draw-down of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODEW or other applicable pass-through-entity.

3. Procurement

All purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. The District performs a cost and price analysis for every procurement over the established simplified acquisition threshold.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

When possible, the District ensures that small businesses, minority businesses, women's business enterprises, veteran owned businesses, and labor surplus area firms are considered in accordance with the following:

- A. placing these business types on solicitation lists;
- B. soliciting these business types whenever they are deemed eligible as potential sources;
- C. dividing procurement transactions into separate procurements to permit maximum participation by these business types;
- D. establishing delivery schedules (for example the percentage of an order to be delivered by a given date of each month), that encourages participation by these business types;
- E. utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce and
- F. requiring the prime contractor, if subcontracts are to be let, to take the steps listed above.

The District also complies with all Buy American provisions where applicable.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

4. Conflict of Interest and Mandatory Disclosures

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, Board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer discloses in writing any potential conflict of interest to ODEW or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties, has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Employees, Board members, or agents of the District will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer promptly discloses in writing to ODEW or other applicable pass-through-entity all violations of Federal criminal law involving fraud, conflict of interest, bribery, or gratuities potentially affecting any federal award when there is credible evidence of a violation. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

The District informs all employees in writing of whistleblower rights and protections under State and Federal law.

5. **Equipment and Supplies Purchased With Federal Funds**
Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable State and Federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.
6. **Accountability and Certifications**
All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.
7. **Monitoring and Reporting Performance**
The Treasurer will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable Federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District submits all reports as required by federal or state authorities.

[Adoption date: August 16, 2017]

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September 19, 2018
February 20, 2019
September 15, 2021
March 19, 2025

Legal references

ORC 9.314, 117.101, 117.43, 3313.33, 3313.46, 3319.04, 5705.39, 5705.41, 5705.412
2 CFR Part 200

Cross References

BBFA, Board Member Conflict of Interest
BCC, Qualifications and Duties of the Treasurer
DI, Fiscal Accounting and Reporting
DID, Inventories (Fixed Assets)
DJ, Purchasing
DJC, Bidding Requirements
DJF, Purchasing Procedures
DK, Payment Procedures
EF/EFB, Food Services Management/Free and Reduced-Price Food Services
GBCA, Staff Conflict of Interest
IGBJ, Title I Programs

