Meridian Public School District

Federal Programs Procedural Handbook 2024-2025

Title I, Part A—Disadvantaged Children Title I, Part C—Migrant Education Program Title I, Part D—Neglected and Delinquent Title II, Part A—Teacher and Leader Quality Title III and English to Speakers of Other Languages —ESOL Title IV—Student Support and Academic Enrichment Title V, Part B—Rural and Low Income ESSER – Elementary and Secondary Emergency Education Relief CARES – Coronavirus Aid, Relief, and Economic Security CRRSA – and any other Coronavirus Response and Relief Supplemental Appropriations ARP – American Rescue Plan awards; Individuals with Disabilities Act (IDEA)

Henceforth in this handbook, the terms "Federal Programs" refer to the following programs:

Title I, Part A—Disadvantaged Children

Title I, Part C—Migrant Education Program

Title I, Part D—Neglected and Delinquent

Title II, Part A—Teacher and Leader Quality

Title III and English to Speakers of Other Languages (ESOL)

Title IV—Student Support and Academic Enrichment

Title V, Part B—Rural and Low Income

ESSER – Elementary and Secondary Emergency Education Relief

CARES – Coronavirus Aid, Relief and Economic Security

CRRSA – Coronavirus Response and Relief Supplemental Appropriations

ARP – American Rescue Plan

All other Components of ESSER

IDEA- Individuals with Disabilities Act

and any other Federal Funds

Introduction and Overview

Introduction

This manual sets forth the policies and procedures used by Meridian Public School District to administer federal funds. The manual contains the internal controls and grant management standards used by the LEA to ensure that all federal funds are lawfully expended. It describes in detail the LEA's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees of the LEA, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the LEA's rules and practices.

Overview

Federal regulations require grantees to use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for federal funds (34 CFR 76.702 and 2 CFR 200.302). Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of the LEA to use the funds or property made available under the award in accordance with the terms and conditions of the grant. The approved grant application itself constitutes an accounting document that establishes the purposes and amount of the awarding agency's obligation to the grantee. In turn, it establishes a commitment by the LEA to perform and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines. 2 CFR 200.306(b)

Financial management requirements for Mississippi school LEAs are established by the following:

- Local, State and MDE Policies
- Federal Regulations
- Mississippi Code

A. Accounting Systems and Fiscal Controls Allowable Costs Determination - Indicator A1, A2, and H5

The purpose of this procedure is to ensure federal funds are spent only on allowable activities in accordance with CFR Part 200 Subpart E-Cost Principles, other special terms or conditions of the grant award, and/or other applicable state and federal guidelines. In determining allowable costs, the district will use the guiding principles as established in this document.

Allowable costs must meet the following factors as outlined in CFR Part 200.403.

- . In compliance according to federal, state, and district policies, procedures and guidance;
- 2. Aligned with the Meridian Public School District's vision, mission and goals and the intent and purposes of the federal grants;
- 3. Consistent with state and local policies and procedures that apply uniformly to both federally-financed and other activities of the district, i.e., cannot charge costs as both direct and indirect;
- 4. Not included in cost sharing or matching requirements of any other federally-financed program;
- 5. Consistent with GAAP;
- 6. Necessary to the overall operation of the grant and assignable in part to the Federal grant in accordance with the purpose of the grant, and based on the needs of the district/schools as determined by a comprehensive needs assessment;
- 7. Reasonable such that a prudent person would purchase the item at the price given the circumstances, and the purchase would withstand external review by a prudent person at the local, state or federal level; and
- 8. Allocable such that costs are chargeable or assignable to the grant in accordance with relative benefits received.
- 9. Clearly documented, to include the amount of funds under the grant, how the funds are used, the total cost of the project, the share of costs provided by other sources, records that show compliance and performance, and other records to facilitate an effective audit.

Two categories of costs may be charged to a Federal award:

- Direct costs, which are costs that directly benefit the activity and are easy to identify and
- Indirect costs, which are costs that either benefit the activity in an indirect manner or directly benefit the activity but the complexity of adequately identifying the costs as such outweighs the benefit of charging them directly.

Costs will meet the requirements of necessary and reasonable when they do not exceed those, which would be incurred by a prudent person under the circumstances at the time the decision was made to incur the cost.

In general, Title I funds may be used to supplement activities/services that raise student achievement, provide instructional materials, deliver curriculum improvement services/ materials, fund parent and family engagement activities and supplies, extend learning time for students needing additional help, and sponsor professional development for teachers, as examples. There are 55 specific items of cost under 2 C.F.R. Part 200. Sections 200.420 through 200.475 – General Provisions for Selected Cost Items – provide references/guidelines for allowable and non-allowable costs.

The district will implement a reasonable method of allocating costs that equates to the relative benefit received by the program for the proportion of the costs charged to the program.

The district will consider the following when planning for purchases through the use of federal funds:

- LEA's 5-year Strategic Plan
- CFPA LEA Plan Goals
- Current Needs Assessment Parent and Staff Survey Results
- Description, allowable expenditures, and SNS requirements per Federal Fund Grant
- General Education Provisions Act

Period of Performance

Federal funds may be obligated on the later of the date funds become available or the submission date of the grant application, in either full form, or "Substantially Approvable Status (SAS)", depending on the terms of the Federal award. Federal funds may not be expended subsequent to the end date of the grant except to liquidate allowable obligations that were made on or before that date. All liquidations of prior obligations must be made within the dates of the specific federal program.

The following table indicates the date that an expenditure is determined to be obligated: :

IF THE OBLIGATION IS FOR	THE OBLIGATION WAS MADE
Acquisition of real or personal property	On the date on which the district makes a binding written commitment to acquire the property.

Personal services by an employee of the district	When the services are performed
Personal services by a contractor who is not an employee of the district	On the date on which the district makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the district makes a binding written commitment to obtain the work.
Public utility services	When the district receives the services
Travel	When the travel is taken
Rental of real or personal property	When the district uses the property

On the date on which the district makes

On the date on which the district m

Direct Costs

Expenditures charged directly to a federal grant award will follow all district policies and procedures as well as federal requirements applicable to those costs, including, but not limited to; procurement requirements, property standards, travel policies, and cost criteria established by 2 CFR Part 200, Subsection E, as identified in the allowable cost policy. Additionally, all direct expenditures will be allowable under the terms of the grant award and program regulations. Requirements followed will be the more restrictive of the local, state, or federal regulations associated with a particular type of expenditure.

Staff responsible for reviewing expenditures for allowability will be familiar with the allowable costs of all programs reviewed. Staff responsible for budget and expenditure monitoring will be responsible for ensuring appropriate staff for allowability review all charges.

Prior approvals of expenditures, as stated in 2 CFR, Part 200 and the grant award terms, will be obtained prior to the expenditure being obligated. Expenditures will be supported by adequate documentation including all pertinent details that assists in determining the item was allowable.

Indirect Costs

Federal grant awards will include an amount of indirect expenditures that districts are entitled to for organization wide costs of the grantee that benefit the federal program being administered by the district, unless specifically disallowed by the terms of the grant award.

The Office of Federal Programs at the Mississippi Department of Education as specified in MCAPS determines indirect rates. The district is not required to claim any or the entire indirect

amount they are entitled to, but may claim up to the full amount, as long as it is included in the district's approved budget.

Meridian Public School District, if using indirect costs, will request the acceptable amount in the first June following the grant approval.

Responsibility

The table below indicates the person/persons responsible for ensuring this procedure is followed within the Meridian Public School District.

Action	Person(s) Responsible
Creating the Federal Programs Budgets	Director of Federal Programs Business Manager Director of Special Education
Entering budget in the LEA Application	Director of Federal Programs Director of Special Education
Entering budgets into financial software after MDE approval	Business Manager
Verifies allowability of costs, responds to allowability questions	Director of Federal Programs Director of Special Education
Determines if amendments are necessary for the Federal Programs budgets	Director of Federal Programs Director of Special Education Business Manager
Completes amendments/revisions in MCAPS and LEA Applications	Director of Federal Programs Director of Special Education
Enters amended budgets and journal entries as needed into financial software	Business Manager
Communicates budget and revisions to schools within the LEA or other people who need this	Director of Federal Programs Director of Special Education
Completes transfers between Federal Program Grants in MCAPS	Director of Federal Programs
Enters line item transfers and transfers between major budget categories into financial software	Business Manager

Allowability Checklist - Indicator A1 and H5

1. Necessary
    - Is the cost included and identifiable in the district's plan and allowable under the program? (district plan, schoolwide plan, targeted assistance plan, district or school improvement plan)
    - Is the cost needed for the operation, administration, or proper and efficient performance of the program?
2. Reasonable
    - *W*as the item purchased consistent with your district's procurement/purchasing procedures?
    - Is the cost generally recognized as ordinary, and does the nature and amount not exceed that which would be incurred by a prudent person under the circumstances?
3. Allocable
    - Will the item benefit the federal program in proportion to the percentage that the federal program pays for the item?
    - Will any use by another program be allocated out if that use is not deemed an incidental benefit?
4. Conform to EDGAR (Education Department General Administrative Regulations)
    - Is the cost permitted under EDGAR and not disallowed under the specific items of cost?
5. Follow the Terms and Conditions of the Grant Award
    - Is the cost permitted and allowed under the grant award?
6. Consistent with State/Local Policies
    - Is the item permissible under state and local laws and policies?
7. Provided Consistent Treatment
    - Is the item not included in your agency's indirect cost rate? An agency may not charge to the federal award a direct cost if that cost is already included in the agency's indirect cost negotiation.
8. Be Adequately Documented
    - Did you make sure to maintain documentation of the need, the purchase, and use of the item consistent with these rules?
9. Be Supplemental
    - Is the cost supplemental (and does not supplant state or local fund)?

Accounts Management – Indicator A3 and A4

Meridian Public School District currently uses the Integrity Financial Accounting System. The Business Manager enters both district and federal budgets into this accounting system. The Business Manager, Director of Federal Programs, and Director of Special Education review budget expenditure reports on a quarterly basis to ensure that funds are being coded into the correct programs and line items within the budgets in the system. The statement of expenditure reports are reviewed monthly to ensure that there is not an over obligation of program funds, misstatement of unliquidated obligations, duplicate payments or other inappropriate changes to grant programs.

The Director of Federal Programs or the Director of Special Education, who is most familiar with the federal funds budgets, must approve all requisitions for coding and allowable costs prior to the purchase of any goods or services using federal funds. The school secretary and/or the department bookkeeper will enter purchase requests into Integrity. The Purchasing Agent will upgrade them to purchase orders.

The Meridian Public School Board at their regular monthly meeting prior to payment made to all vendors or payees approves all expenditures.

Personnel having access to the accounting software have specific roles within the system. The Business Manager assigns roles.

Obligation/Duplication of Payments - Indicator *A*4

The Director of Federal Programs, on a monthly basis, reviews the Statement of Expenditure Report (for Title I, II, IV, V and any outstanding ESSER) and the Director of Special Education reviews all SPED Expenditure Reports from the financial management software package. This report is used to ensure the correct monetary amount of funds is drawn down, payments are not duplicated or any other inappropriate changes to federal grant programs does not occur. The Business Manager enters requests for funds in MCAPS.

When necessary, the Business Manager, Director of Federal Programs, and Director of Special Education will collaborate with the Payroll and/or Accounts Payable Clerk.

Duplicate Payments

The Director of Federal Programs (or designee), Director of Special Education (or designee), will perform periodic reviews of the following:

a. Outstanding purchase orders to determine the status
b. Outstanding purchase order reports to examine purchases with the same total costs

Integrity does not allow duplicate payment of invoices. Refunds or credit from obligated federal funds will be return to the original federal funding source.

Account Maintenance Procedure - Indicator A5 and A6

The Director of Federal Programs Director of Special Education in collaboration with the Business Manager will revie*w* the expenditure and other reports related to the expenditure of Title I, Part A, Title II, Part A, Title III, Part A, Title IV, Title V, Title X or any other federal funds on

a quarterly basis. The purpose of this review is to ensure that all transactions have been recorded accurately and in a timely manner.

The Director of Federal Programs and Director of Special Education in collaboration with the Business Manager will review the budgets for all federal funds. The Business Manager is responsible for entering the federal programs budgets into the district financial package based on the approved budget for each program. The Director of Federal Programs and Director of Special Education will review the budgets after these have been entered into the district financial package and prior to entering fund requests, to ensure these budgets are aligned with the approved budgets from Office of Federal Programs or The Office of Special Education at MDE.
Each federal program budget will be coded in the financial package using separate budget fund codes to ensure that each program can be tracked separately by award year.

Every month, the Federal Programs department reviews payroll verification sheets that are provided by the finance department. These are compared to the federal programs' payroll spreadsheet. If any errors are found these are communicated and corrected at that time.

Periodically the Federal Programs Bookkeeper reviews expenditure reports that are created through the fund accounting system, Integrity. These reports reflect the Business Manager's transactions and are compared to the Federal Programs Bookkeeper's budgets. If any errors are found these are communicated and corrected at that time.

Federal Programs Budget Revision Procedures

The Director of Federal Programs and/or Director of Special Education in collaboration with the Business Manager will complete all amendments or revisions to the federal programs budgets as needed to expend funds as deemed necessary by the comprehensive needs assessment or changes in areas of budget in which there is little or no control, i.e., salaries and benefits. The business manager will be responsible for entering the amended budget into the financial package once the amendment is approved by the SEA.

B. Period of Availability and Carryover ~ Indicator B1

Period of Availability ends September 30th of each fiscal year. All ESSA grants managed by the Office of Federal Programs (OFP) or The Office of Special Education (OSE) awarded during the fiscal year have a period of availability that expires September 30th. A review of the current

year's needs assessment will be conducted to determine if an amendment to the budget is necessary. If a formal amendment is necessary, an amendment is completed and submitted by the date designated (if applicable) by Mississippi Department of Education, Office of Federal Programs or the Office of Special Education.

Funds for each fiscal year must be properly encumbered by September 30th of that year by purchase order or contract and liquidated by December 30th of the fiscal year. Amendments should be submitted as soon as possible to allow for timely implementation of amended plans and budgets.

Carryover

Carryover funds remain available for obligation through September 30 of each fiscal year.

Limitation on Carryover

The ESSA, Title 1, Part A, Section 1127(a), Limitation on Carryover, states that not more than 15 percent of the Title I, Part A or IDEA funds allocated to an LEA for any fiscal year may remain available for obligation by such agency for one additional fiscal year.

A state educational agency (SEA) may waive the 15 percent carryover limitation if:

1. The LEA's request is reasonable and necessary; or
2. A supplemental Title I, Part A appropriation becomes available.

The law limits the SEA's ability to grant such a waiver to only once every three years. The 15 percent carryover limit does not apply if an LEA's entitlement (including funds transferred in from other Federal education programs) is less than $50,000 for the fiscal year.

Transferability of Funds and 15 Percent Carryover Limitation Calculation

If an LEA transfers funds from another federal program into Title I, Part A under the transferability provision in Section 5103, Transferability of Funds, of the ESSA, then the additional amount transferred is added to the LEA's Title I, Part A allocation and the combined amount becomes the base for calculating the 15 percent carryover limitation.

Review of Expenditures

Expenditures are reviewed on a monthly basis. Review in this manner ensures that funds are being expended in accordance with the expenditure timelines for each grant award, giving priority to carryover funds versus current year funds.

NOTE: The goal of the Meridian Public School District is to expend an amount of eighty-five percent or more of Title I Part A funds and IDEA on or before June 30 of the initial grant award period thus limiting the amount of carryover to the second fiscal year of the grant award period.

Monitoring of Carryover Funds

The Director of Federal Programs, The Director of Special Education, and the Business Manager will monitor balances throughout the fiscal year to insure that expenditures are following the plan and budget set forth by the SEA approved CFPA.

In the spring of each fiscal year, the Business Manager will determine a cutoff date for obligating funds. To insure that eighty-five percent of the federal budget is obligated, the Business Manager will consult with the The Director of Federal Programs and the Director of Special Education If obligation has not been met, appropriate actions are taken including but not limited to possible amendments to the LE*A*'s plan and budget.

When carryover funds are available, the plan is reviewed to determine if needs have changed, amend if necessary, and insure that program obligations are met. The Director of Federal Programs or the Director of Special Education amends the budget and plan in consultation with the Business Manager. Meridian Public School District uses internal fund numbers to clearly capture the separation of fiscal year funding. Therefore, it ensures that carryover funds are prioritized over current year funds.

C. Audit Requirements

Audit Resolution - Indicators C1 and C2

If findings occur in any district annual fiscal audit, the Business Manager in collaboration with the program director in which the finding occurred will address these in writing to the auditing company. The Business Manager in collaboration with the department director in which the finding occurred would compile Corrective Action Plans. Corrective Action Plans would then be presented to the Superintendent and/or Meridian Public School Board for their approval.

Solely the Business Manager would address district audit findings.

The Director of Federal Programs or the Director of Special Education in collaboration with the Superintendent and Business Manager would address audit findings occurring within a federal fund program or budget. The Director of Federal Programs or the Director of Special Education will develop and implement a corrective action plan to address all programmatic and budget audit findings with any federal programs to prevent the same findings in the future years.

D. Internal Controls

Internal Controls – Indicators D1, D2, and D3

The Meridian Public School District Business Manager, at the discretion of the Superintendent of Education, has developed a plan of Internal Controls designed to protect the integrity of all school district assets, liabilities, revenues, and expenses. The plan of internal control is such that the work of employees shall be subdivided so that no single employee performs a complete cycle of operations. Specific procedures are established for each area of administration and accounting ensuring proper authorization by designated official for all actions taken.

Administrative controls include, but are not limited to, the plan of organization, procedures, and records used by management in the decision-making processes leading to authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the organization and is the starting point for establishing accounting control of transactions.

Accounting controls comprise the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that the following is achieved:

- Transactions are recorded in accordance with general or specific authorization of the management of the Meridian Public School District.
- Transactions are recorded as necessary to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles, as well as any other criteria applicable to such statements, and to maintain accountability for assets.
- Access to assets is permitted only in accordance with the authorization of the management of the Meridian Public School District.
- The recorded accountability for assets is compared with the existing assets at random and reasonable intervals and appropriate action is taken if any differences are discovered.

Characteristics of the Meridian Public School District's system of Internal Controls are:

- Segregation of Responsibilities – There will be segregation of the authorization to execute a transaction, the recording of the transaction, and the custody of the asset(s) involved in the transaction.
- Authorization and Record Procedures – Meridian Public School District's management will ensure that approved procedures and methods (as outlined in this policy) are implemented and Meridian Public School District staff is directed to employ those procedures and methods in performing day-to-day operations of the district.
- Sound Practices – Meridian Public School District's system of Internal Controls establishes various err-checking routines that are performed in connection with recordkeeping, including periodic comparison of recorded amounts with existing assets and liabilities.
- Quality of Personnel – The management of the Meridian Public School District makes every effort to employ competent personnel in all areas of work. An emphasis is placed on integrity of all personnel.
- Actual System Performance – The management of Meridian Public School District makes every effort to ensure that the personnel of the district perform the duties and functions assigned to each. The integrity of the system of Internal Controls is protected when personnel operate it as designed.
- Self-Evaluation – The on-going monitoring of internal controls compliance and effectiveness will be conducted by the Business manager. The management of the Meridian Public School District ensures a formal review of all internal controls at least annually. During such review process, the performance of each component within the internal controls system will be evaluated by the Business Manager and the Superintendent. The results of the annual evaluation could produce evidence indicating the need for training of personnel and/or revision of procedures of which the Business Manager or other members of the management team would conduct/implement.

The management of the Meridian Public School District has developed specific internal control procedures and assigned specific personnel to five broad areas of responsibility within the district. The five areas are: Revenues (Cash Receipts), Expenses (Cash Disbursements), Encumbrances, Payroll, and Inventory/Capital Assets. The specific Internal Control procedures and personnel assigned to each responsibility are outlined as follows:

Revenues (Cash Receipts)

Accounts Payable Clerk:

- Sorts all incoming mail, including checks and payments, and directs to the proper recipient.

Accounts Receivable Clerk:

- Accepts checks received by mail from the Accounts Payable Clerk for items such as Ad Valorem Taxes, Food Service, Accounts Payable, Grants, Tuition, and Donations.
- Records checks and cash when received in a receipt book
- Prepares a two-part pre-numbered receipt for every revenue item received. One copy is maintained in the receipt book.
- Prepares a two-part deposit ticket. One copy is maintained in the deposit book.

Business Manager:

- Assigns a General Ledger Code to all prepared receipts in the receipt book.
- Assigns number for Electronic Funds Transfers.

Assistant Business Manager:

- Uses deposit slips to verify the district's accounting system's record of deposits against monthly bank statements before completing reconciliation.
- Reviews accounting software record of checks received by mail and electronic funds received to verify accuracy of general ledger codes and deposit amounts.
- Prepares monthly bank reconciliation.

Accounting Clerk

- Enters receipts into the accounting software.

Expenses (Cash Disbursements)

Accounts Payable Clerk:

- Receives invoices.
- Enters invoices into the Meridian Public School District's Computerized Accounting System (Integrity) for payment on the next docket.
- Enters services invoices into Integrity for payment on the next docket.
- Receives check requests approved by the Superintendent.
- Verify receiving information with the person who initiated the purchase indicating that goods or services have been rendered or received if a packing slip/receiving report is not submitted in a timely manner.

- Receives back through inter-school mail and/or e-mail signed information indicating that goods or services have been rendered or received in the absence of a packing slip or receiving report.
- Matches signed invoices with copy of purchase order from the open purchase order file.
- Reconciles purchase order with invoice; investigates any discrepancies.
- Prints claim docket.
- Prepares claim docket for Board of Education signatures.

Assistant Business Manager
- Reviews all invoices prior to the printing of the claim docket.

Business Manager:
- Reviews claim docket.
- Completes AP bank transfer after claim docket is approved by the board.

Board of Education:
- Reviews claim docket and grants approval to issue pay warrants.

Accounts Payable Clerk:
- Prints computerized accounts payable checks with electronic signatures.
- Mails checks with required supporting documentation to vendors.
- Writes claims numbers on accounts payable claim packet
- Files paid invoices with original purchase order in the appropriate accounts payable paid invoice filing cabinet.

Assistant Business Manager:
- Completes monthly bank reconciliation.

Business Manager
- Completes bank reconciliation summary report approved by board of Education as part of monthly financial statements.

Encumbrances for Non-Federal Programs

Funds are encumbered once the PO is created and remains encumbered until the invoice is received and entered into Integrity

Encumbrances for Federal Programs

Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance “Super Circular”, 2 CFR 200 (UGG), as a condition of receiving funds and to meet annual audit compliance. Meridian Public’s Office of Federal Programs/Special Education Procurement and purchasing steps/cycle are:

1. School level Clerk or department submits a purchase requests through purchasing software with supporting documentation All purchases are aligned to an LEA goal.
2. The purchase request is routed to the Federal Programs Bookkeeper, who reviews the allowability of request/cost by verifying alignment to a LEA Goal. If cost supports an LEA goal, the bookkeeper approves, and the request is routed to the Federal Programs Director. If the request is denied, the request is sent back to the originator.
3. The Federal Programs Bookkeeper will print from SAM.gov to determine if a vendor has been debarred. The documentation will be attached to the printed requisition packet in the Federal Programs Office, as well as upload into Integrity.
4. The Federal Programs Director reviews the request and either approves or denys.
5. The financial software package automatically forwards the requisition to the purchasing agent who checks the procurement package for necessary documentation.
6. Requisitions with all equipment and purchases exceeding $5,000 will be routed to the Superintendent for approval. Once approved, it returns to the purchasing agent.
7. Once a PO has been created, the purchasing agent sends it to the appropriate department, school, or vendor.

Hiring and Payroll

Department Head or Principal:

- Receives and reviews application from prospective employee in Frontline
- Interviews and Recommends employees for hired

Human Resources

- Completes background check on recommended employees.

Principals/Supervisors/Directors:

- Recommend to the Superintendent of Education all certified and non-certified staff to be employed in the district.

Superintendent:

- Recommends to the Meridian Public School District Board of Education that the school district enter into contract, in the manner prescribed by law, with all certified staff.

- Recommends to the Meridian Public School District Board of Education all non-certified staff to be employed by the school district.

Board of Education:

- Approves employment and salary/rate of all personnel in the school district.

Human Resources:

- Distributes new employee employment package.
- Receives new employee employment package from all approved new employees.
- Builds new employee record in the personnel/payroll software of the Meridian Public School District.
- If applicable, generates a contract of employment for certified employees.
- If applicable, enrolls and builds new employee records in time and attendance system (for non-certified/hourly employees).

Principal/Directors/Supervisors or designees:

- Reviews employee timesheet reports and signs each sheet
- Returns timesheet reports to Meridian Public's Payroll Clerk

Payroll Clerk:

- Reviews timesheets from the payroll software system monthly.
- Reviews each employee's record of leave taken monthly.
- Performs any other maintenance to employee records in the payroll module monthly.
- Computes direct deposit reports and employee benefits/withholding checks monthly.
- Prepares ACH file report for bank monthly.
- An email of a direct deposit statement is emailed to employees
- Mails and/or pays by EFT employee benefits/withholdings checks to vendors.

Business Manager:

- Funds payroll using electronic banking monthly.

Capital Assets/Inventory Assets

District Fixed Assets Clerk:

- Reviews purchase orders to determine which items need a fixed assets tag or reviews board packet monthly
- Obtains tags

- Affixes new asset tag to new items as needed (or assigns someone at the location of the new asset to tag the item)
- Receives back from appropriate person the completed Fixed Asset Form in Frontline

District Fixed Asset Clerk/Building Level Fixed Asset Clerk

- Ensures that two physical inventories are accomplished each year, one per semester. *Note: circumstances may arise where one of these inventories is not complete due to large equipment purchases, school closures, or any other major transfer events. In that instance, a written letter from the District Fixed Assest Clerk will be provided.*

Waste, Fraud, and Abuse Procedure – Indicator D2

The Meridian Public School District shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established procedure for the reporting and investigating suspicious activities.

Definitions:

Fraud means the intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to the district that could result in a tangible or intangible benefit to themselves, others, or the locality or could cause detriment to others or the locality. 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 and is intended to deceive.
Waste means the intentional or unintentional, thoughtless, or careless expenditure, consumption, mismanagement, use, or squandering of resources owned or operated by the locality to the detriment of potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.
Abuse means the excessive or improper use of something, or the employment of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources owned or operated by the locality: or extravagant or excessive use so as to abuse one's position or authority.
Corruption includes dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity and quality of education.

Examples of Fraud, Waste, Abuse, and Corruption (Not all inclusive)

- Personal use of district-owned vehicles
- Long distance personal phone calls

- Personal use of district owned supplies or equipment
- Violations of system and/or state procurement policy
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)
- Contract fraud
- Serious abuse of time
- Inappropriate expenditures
- Embezzlement
- Theft or misuse of school funds or property
- Neglect of duty
- Bribery

Confidentiality

All reports of suspected fraud, waste, abuse, or corruption must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of the alleged fraudulent act as possible.

Procedures and Responsibilities

1. Anyone suspecting fraud, waste, abuse, or corruption whether it pertains to local, state, or federal programs, shall report his or her concerns to the Superintendent or the Superintendent's designee.
2. Any employee with MPSD has the responsibility to report suspected fraud, waste, or abuse. All reports are made in confidence.
3. The MPSD or its designees shall conduct investigations of employees, providers, contractors, or vendors against which reports of suspicious activity are made. All investigations shall be thorough and complete in nature and shall occur in a prompt manner after the report is received.
4. If necessary, the person reporting fraudulent activity will be contacted for additional information.
5. A copy of these Fraud, Waste, Abuse, and Corruption Administrative policy shall be available on the MPSD website.

E. Records and Information Management

Family Educational Rights and Privacy Act (FERPA) -- Indicator E1

Meridian Public School District follows the Family Educational Rights and Privacy Act as outlined in this document. The document is a part of the Meridian Public School District Personnel Handbook in which all personnel are required to sign a statement indicating they have read this document. The Technology Coordinator or Federal Programs Director implements annual training concerning FERPA. All employees with access to personal identifiable information regarding the students of the district are required to complete the training FERPA 101: For Local Education Agencies. A copy of the certificate of completion generated by this training will be kept on file in MPSD Central Office. Meridian Public School District will only disclose personal identifiable information to agencies as specified by federal, state or local statues or guidelines.

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

- Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.
- Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.
- Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR $ 99.31): School officials with legitimate educational interest; Other schools to which a student is transferring; Specified officials for audit or evaluation purposes; Appropriate parties in connection with financial aid to a student; Organizations conducting certain studies for or on behalf of the school; Accrediting organizations; To comply with a judicial order or lawfully issued subpoena; Appropriate officials in cases of health and safety emergencies; and State and local authorities, within a juvenile justice system, pursuant to specific State law.
- Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights

under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

For additional information, contact the following address: Family Policy Compliance Office U.S. Department of Education, or call 1-800-USA-LEARN (1-800-872-5327) (voice). Individuals who use TDD may call 1-800-437-0833.

Access to Financial, Personnel and Student Information Systems - Indicator E3

The Meridian Public School District makes every effort to ensure financial, personnel and student information is maintained in a safe and secure environment with access to only the district personnel that requires access to such data and information.

Information related to financial, personnel and student data is only released per FERPA Guidelines and/or the policies and procedures of the Meridian Public School District.

Financial Data:

The Business Manager is responsible for providing access to all financial data to the district employees. District employees are only granted access to financial data as it relates to their respective position/job description within the district.

Personnel Data:

The Personnel Administrator/Primary MSIS Contact are responsible for providing access to all personnel data to district employees. Employees are granted access to personnel data at a level as it relates to their respective position/job description within the district.

Employees not previously mentioned with access to personnel data are the Assistant Superintendent/Payroll Clerk and Superintendent's Administrative Secretary.

Student Data:

The Primary MSIS/Student Information Package Contact is responsible for providing access to student data to district employees. District employees are only granted access to student data at a level at which relates to their district position or job description within the district. In the

absence of the Primary MSIS/Student Information Package Contact, the Secondary MSIS Contact and/or the Secondary Student Information Package Contact may give access to student data to a district employee.

Record Maintenance and Retention - Indicator E4

Record Retention and Disposal

State and Local Records

Meridian Public School District has in place the following procedure(s) as related to the retention and disposal of records relating to state and local funds and projects.

District-wide reports required by the State Board of Education on less than an annual basis may be destroyed after a five (5) year period per the approval of the Meridian Public School Board. Any supporting documents necessary to compile district-wide reports unless otherwise state in state statute may be destroyed after three (3) years following the academic or fiscal year for which the report was made upon approval of the Meridian Public School Board.

The Superintendent or Business Manager of the Meridian Public School District shall have the authority, with the approval of the Meridian Public School Board to dispose of the following records: (Documentation should be recorded in the minutes of the Meridian Public School Board.)
After a five-year period:

- Bank Statements
- Canceled warrants and pay certificates
- School Board paid bills
- Bids received, either accepted or rejected, for supplies, materials, equipment and construction
- Depository receipt warrants
- School board claim docket, where claims are recorded on the minutes of the Meridian Public School Board meeting
- Original of school board's orders after such orders have been recorded in the minutes of the Meridian Public School Board meeting
- Canceled bonds and coupons
- Tax collector's reports of tax collection to Superintendent
- Transportation records

After a three-year period:

- Teacher contracts, computed from the expiration date thereof
- Bus purchase documents

- Teachers registers, principals' reports, and other evidence to prepare the reports to the State Board of Education

Federal Records Retention

Financial records, supporting documentation, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of five years from the date of submission of the final expenditure report

Exceptions are:

- If any litigation, claim or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and the final action taken.

- When the non-Federal entity is notified in writing by the Federal awarding agency*,* cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

- Records for real property and equipment acquired with federal funds must be retained for three years after final disposition.

Title I programs must adhere to the guidelines provided in EDGAR regarding records retention and access to records. At a minimum, EDGAR requires grant recipients to retain records for a period of three fiscal years, plus the current school year (five calendar years) after the day the final expenditure report for a project has been submitted.

If any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the three-year period, the records in question must be retained until completion of the action and resolution of all issues, or until the end of the normal three-year period; the latter of the two.

After the retention time has lapsed, all confidential files should be shredded.

Required Files:

- Consolidated Application and award letter(s)
- Documentation of approved waivers, extensions and/or amendments (as applicable)

- Record of purchase requests, receipts, and disbursements
- Matching expenditures
- Mid-Year and Final Financial Reports
- Documentation of meetings (i.e., board meetings approving application, board meetings approving authorized representative, Title I annual review meetings, affirmation of private school consultation, private school Intent to participate letters)
- Semi-annual certifications and monthly time and effort reports
- Building budgets
- District and school parent involvement policy and compact
- Parent notifications (i.e., parent's right to know, four-*w*eek notice on non-qualified staff, interactive dashboard, policies, and compact.)
- Contracts (i.e., contracted vendors)
- Parent and family engagement (i.e., annual parent meeting, training opportunities for parents, assessment of parent and family engagement)

The Director of Federal Programs, Business Manager and Building Level Principal are responsible for retaining and disposing of records at the level of their assignment.

Ensuring Data Quality Procedure - Indicator E1 through E4

The Mississippi Public Schools Accountability Standards state:

"The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status."

Based on the above statement it is extremely important that data being reported is as accurate as possible. Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS. Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. The Primary MSIS Contact person may be one of the following:

- School Level Counselor
- School Secretary
- School Level Data Clerk

The school level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school level Primary MSIS Contact is responsible for ensuring that data entered into the student administrative package is accurate prior to submitting the data to the MDE.

Examples of data related to federal programs are Title / Schoolwide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.

The district level Primary MSIS Contact, program directors or their designee, and principals will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with program directors and the school level Primary MSIS Contact if errors are found within the data or if there is a question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS.

The Federal Programs department will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data are information regarding English Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care.

In addition, the Federal Programs department shall maintain printed copies of the data submitted to MSIS concerning the previously mentioned groups of students. The Federal Programs department in collaboration with the district level Primary MSIS Contact will ensure that the data is accurately reported to MDE.

Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.

Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing Pll will not be stored on an unsecured electronic device.

Training – Indicator E2

Faculty and Staff are trained annually on acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. The Director of Federal Programs, Primary MSIS Contact, school administrators, or the Technology Coordinator conducts the training during the first semester of the school year. Teachers are required to submit documentation stating they have read and understand FERPA guidelines. The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the Student Handbook.

MILITARY - IHL DIRECTORY INFORMATION - INDICATOR E5

MPSD will annually notify parents of their right to opt out of any directory information given to the Military or IHL.

F. Equipment Management: Capital Assets – F1, F2, F3, and F4

Definition of Capital Asset
A capital asset is property of a long-term nature intended to be held or used by the school district. This district generally includes land, buildings, transportation equipment, other motor equipment, other equipment, construction in progress, and leased property under capital leases. Of the capital assets listed above, the teacher/employee shall be responsible for the equipment in his or her room.

Definition of Equipment
Equipment costing $1,000 or more and highly walkable items with a useful life of more than one year will be recorded on the fixed assets inventory of the district. Highly walkable items include, but are not limited to:

- Cameras and camera equipment
- Two-way radio equipment
- Lawn maintenance equipment
- Cellular telephones
- Computer and computer equipment
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles
- Items classified as equipment and purchased using IDEA Part B & Preschool funds

Donated items are to be recorded at fair market value when acquired. All property acquired from surplus property is included at fair market value.

Instructions for Maintenance of Capital Assets

Initial Accuracy – The employee will be provided a list of all items that were found in their room following the inventory at the close of the prior school year. The list will be sent to the school at the beginning of the year. Upon receipt the employee will:

- Check the list for accuracy
- Make detailed notes for any necessary changes
- Sign

- Forward to school fixed asset clerk and a copy is sent to district fixed asset clerk

Changes, if necessary, will be made immediately and a revised copy submitted to the teacher for final approval. When the teacher verifies and signs the printout, a final copy of the master list will be returned to be kept in the classroom. The teacher will be responsible for all assets listed.

Adding, Transferring, or Deletion Procedures are listed in the chart below. This chart and other related documents are available on the district website under Teacher Resources and are applicable to any capital asset regardless of the funds used to purchase the item.

New Purchases	Transfers	Disposals
• End of each month, Accounts Payable Clerk provides Fixed Assets Clerk with 700s list, including serial number. • Next, Fixed Assets Clerk enters new purchases into Integrity and then prints fixed asset or appropriate identification labels • Fixed Assets Clerk gives updates to Technology Staff and School Asset Clerks • Technology directs the distribution and placement of asset labels and other identifying markings	• **PRIOR** to moving any tagged assets the following steps must be completed • Step 1 • Complete the district-approved transfer request and submit through Frontline/email to School and District Fixed Assets Clerk for approval. • Step 2 • Change are made in the system • Step 3 • Fixed asset clerk will enter the data into Integrity *School level fixed asset clerks handle inter-school transfers; district fixed asset clerk handles any district wide or school to school transfers	• **PRIOR** to removing any tagged assets the following **3** steps must be completed • Step 1 • Complete the district-approved disposal request and submit through Frontline to Fixed Assets Clerk for board approval. • Step 2 • Upon board action, Fixed Assets Clerk will inform Technology Staff, who will remove all identifying marks and properly dispose of items. • Step 3 • Upon completion of disposal, the form is completed in Frontline for the Fixed Assets Clerk for data entry into Integrity.

Lost or Stolen Property – Missing assets shall be reported to the Meridian Public School Board. The teacher/employee shall use the form provided by the district. Missing assets shall be reported to Principal, Superintendent, and the School Board.

The form will initiate a police investigation. The police report will determine further action. Disposition of this property shall be reported on the board minutes.

Disposal of Property: Sell, Destroy, Donate, Recycle – Indicators F7 and F8

The teacher/staff shall complete the form provided by the district and submit it to the building level principal for approval, who will then forward to the technology director for action. The technology director will request by recommendation to the school board for the disposal of the asset(s) listed on the form, ensuring the highest possible return if the district is authorized or required to sell equipment. Items of equipment with a current per-unit fair-market value greater than $1,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses. (**2 CFR § 200.313(e)(2)**). All deletions of capital assets, regardless of method, must be entered in the minutes of the school board.

Inventory of Capital Assets – Indicators F2 and F3

Inventory of the capital assets shall be conducted twice during the school year. The initial inventory will be conducted by either local school administrators or local school faculty during the first semester of each school year. A second inventory will be conducted by local school administrators or faculty prior to the dismissal of school at the end of May. At any time, the Business Manager may deem an additional full or partial inventory to be conducted by district office staff to ensure that any and all capital assets are inventoried. The Director of Federal Programs or Director of Special Education will also conduct an inventory of assets purchased with federal funds when deemed necessary by either the Business Manager, Fixed Assests Clerk, Superintendent, Director of Federal Programs or Director of Special Education

The inventory management system shall be maintained by the Fixed Assets Clerk. The capital asset management system will contain the following information:

- Description of the capital asset
- Model and serial number of the capital asset
- District capital asset number
- Date of Purchase
- Vendor from whom the capital asset was purchased
- Physical location of the capital asset to include the building and room location
- Use and condition of the capital asset
- Disposition data (date, method of, sales price if applicable) when the property has been disposed

Maintaining inventory tag numbers on the assets is required. The tag is required for scanning/ identification and needs to remain on the asset.

Disposition of Capital Assets Purchased with Federal Funds – Indicator F6

Capital assets purchased with federal funds will be disposed of when the following conditions are met:

- The capital asset has exceeded the life expectancy based on normal wear and tear of the equipment.
- The capital asset can no longer be repaired due to the age of the equipment or if the cost of the repair would exceed the value of the equipment.
- The capital asset is damaged beyond reasonable repair expectations.

The Director of Federal Programs or Director of Special Education in consultation with the technology director, will determine if technology equipment is to be disposed of.

Any funds derived from the sale of disposed equipment purchased with federal funds shall be returned to the specific federal program or used to purchase replacement equipment for the federal program. Funds from the sale of disposed equipment from federal funds cannot be used for any other program(s) other than that of which the funds originated.

Maintenance of Equipment – Indicator F5

Personnel responsible for equipment assigned to their classroom or work environment are responsible for completing a work order. Technology staff receives work orders via Help Desk. The Maintenance Director receives work orders via online platform. Both types are reviewed promptly.

Equipment Purchased with Federal Grant Funds – Indicator F9

The Director of Federal Programs or Director of Special Education will approve the purchase of all equipment if federal grants funds are to be used to purchase the equipment. Documentation may be required explaining the need for the equipment, the use of the equipment, and the benefit to the program for which the equipment is being purchased. All purchasing policies and procedures will be followed when purchasing equipment using federal grant funds.

The Director of Federal Programs or Director of Special Education will consult with the Technology Director if the equipment being purchased is related to computer technology to ensure duplicate equipment is not being purchased.

In the event of a personnel change in any position related to the equipment management team within the district or failure to properly implement the procedures outlined in this manual by a member of said team, a formal training will take place to inform the personnel of the proper procedures to be followed regarding federal programs.

G. Personnel – Determine Time and Effort & Semi-annual Certification – Indicators G1, G2, and G3

Purpose and Scope
The federal government requires time and effort certification to be completed when individuals are compensated by or have agreed to contribute time to a federally-funded program or project.
These procedures provide an overview of time and effort certification requirements to meet federal guidelines and requirements.

Definitions
Regulations on the maintenance of time and effort certification for all persons who are fully or partially compensated for personnel services with federal grant funds.

Cost Objective: a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. Title I, Part A cost objective would include set work activities allowable under the terms and conditions of Title I Part A regulations.

Multiple Cost Objectives: An employee is considered to be working on multiple cost objectives if:
*the employee is paid partially with federal grant funds and;
*works on activities allowable under the terms and conditions of the federal grant and;
*works on activities not allowable under the terms and conditions of the federal grant.
Or if the employee's salary is comprised of:
*more than one federal grant or;
*a federal grant and a non-federal grant or;
*an indirect cost activity and a direct cost activity or;
*two or more indirect activities which are allocated using different allocation bases.

Personnel Activity Report (PAR): A type of time and effort certification used by an employee working multiple cost objectives which records and calculates the difference between the employee's budgeted allocation of effort to be spent on activities allowable under the terms and conditions of a grant and the employee's actual effort spent on activities allowable under the grant.

Semi-Annual Certification: A type of time and effort certification used for an employee working on a single cost objective that confirms effort has been spend solely on activities allowable under the terms and conditions of a specified grant.

Single Cost Objective: An employee is considered to be working on a single cost objective if:
*the employee is paid fully or partially with federal grant funds and;
*works solely on activities allowable under the terms and conditions of a specific federal grant.

Requirements Regarding Time and Effort Certification
ESSA requires that institutions develop a process to determine or confirm how individuals paid with federal funds expend effort during a specified time period. Failure to adequately document employees' time and effort related to federal funds could result in audit findings, questioned costs consisting of salaries, wages, and related benefits, or potential repayment of disallowed costs.

Time and Effort Certification Procedures

Determining Employee Position Lists
At the beginning of each fiscal or school year, as appropriate, the Director of Federal Programs and Director of Special Education will review the positions that are funded by federal dollars within their individual departments and determine whether each employee will be working on a single cost objective or multiple cost objectives. Additionally, throughout the course of the year, the Director of Federal Programs or Director of Special Education will determine the cost objective status of any new employee or employee whose salary allocation has been modified to be paid fully or partially from a federal grant.

Employees Working on a Single Cost Objective
Employees who work solely on a single cost objective will have their time and effort confirmed twice annually through the use of a Semi-Annual Certification. The employee or supervisor with first-hand knowledge of the employee's work will certify that the time and effort expended in the prior six-month period was in accordance with the cost objective identified on the form.

Semi-Annual Certifications will include the names of all individuals paid through a specified federal grant who have worked on a single cost objective in the previous six month period. These certifications will be distributed by the Federal Programs Director for the time period of July 1 through December 31 and January 1 through June 30. The Semi-Annual Certifications

will be collected and reviewed by the Federal Programs Director in a timely fashion, on or about the end of the month in which they are distributed.

Employees Working on Multiple Cost Objectives

Employees who work on multiple cost objectives will be required to confirm their time and effort monthly through the use of a PAR/Time Sheet. The PAR/TS will certify how an employee's time and effort was spent on the prior month's duties.

PARs will be prepared by the employee after the work has been completed and will account for all hours for which the employee was compensated. The PARs will then be signed by the supervisor with firsthand knowledge of the employee's work and submitted to the Director of Federal Programs or Director of Special Education monthly.

*If an employee is on leave and is being compensated through vacation, sick, business, or personal, the effort reported to the PAR for that time will be documented in direct proportion to their salary split.

*On a quarterly basis, the Director of Federal Programs or Director of Special Education will document any variance between the amount of time an employee was budgeted to work on a designated cost objective and the amount of time the employee actually spent working on the cost objective.

*If a review of the PARs proves to show variance and that one budget has been overcharged, the Director of Federal Programs or Director of Special Education will reconcile the variance by moving the appropriate amount of funds from the grant to the other funding source or sources through which the employee is paid.

*If a review of the PARs proves to show a continuous variance for any employee, the Director of Federal Programs or Director of Special Education will contract the supervisor of the employee and the supervisor of the other funding source or sources through which the employee is paid to determine if a position allocation change should be completed or if the employee's job duties should be modified.

Document Retention

All federal grant documents, including, but not limited to, PARs and Semi-Annual Certifications, shall be retained for a minimum of 5 fiscal years after the end of the grant period.

Fringe Benefits – Indicator G4

Prior to August, the Director of Federal Programs and Director of Special Education provides the payroll Clerk with a list of the salary percentage amounts for persons who will be paid with federal funds during the upcoming school year.

The Payroll Clerk enters each employee's salary amount into Integrity. The fringe benefits amounts are automatically calculated in the financial package according to the amount that is entered by the Payroll Clerk. The amount that the Payroll Clerk enters is provided by the federal law for FICA, by state law for retirement, by the insurance company for workers' compensation, and by the amount the employee chooses for life and/or health insurance.

H. Procurement Thresholds and Procedures – Indicators H1, H2, H3, H4, and H6

Overview
Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance "Super Circular", 2 CFR 200(UGG), as a condition of receiving funds and to meet annual audit compliance.

§200.317 – When Meridian Public School District procures property and services under a federal award, it must follow the same policies and procedures used for procurements from its non-federal funds.

Meridian Public School District shall comply with §200.322 procurement of recovered materials and ensure that every purchase order or other contract includes any clauses required by section §200.326 (Appendix II to Part 200) contract provisions. Meridian Public School District will follow §200.318 General procurement standards through §200.326 contract provisions.

Federal vs. State Procurement thresholds (following the most restrictive law)
Micro-Purchases
Federal: No comparable quotes required for purchases less than $5,000 of commodities or goods or $10,000 of services

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold stated above. To the extent practicable, The Meridian Public School District must distribute micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if Meridian Public School District considers the price to be reasonable. This threshold is periodically adjusted for inflation.

For micro-purchases, use sound judgment in identifying potential suppliers. Written purchase requests must be submitted to the Director of Federal Programs or Director of Special Education for approval. Contact the Director of Federal Programs, Director of Special Education, or Business Manager with questions prior to submitting the purchase request. *For example, installment payments less than $10,000 towards a total purchase price greater than $10,000 do not count as micro purchases.* The total life of the contract amount must be used.

State (currently most restrictive): No quotes needed for purchases less than $5,000 (commodities)

Small Purchases/Simplified Acquisition

Federal: Commodities/Goods: $5,001 - $50,000 and Services: $10,001 to $250,000

For commodities: Minimum of 2 quotes required and must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screenshots from websites, copies of published price lists, and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-Subchapter C-Part 13 (13.106.3) for Simplified Acquisition Procedures.

Suggested: (two written quotes from vendors and one website screenshot) Documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully approved. If a purchase order is not received prior to an invoice, the Director of Federal Programs or Director of Special Education will have the authority to reject the invoice from being paid against federal funds.

State (currently most restrictive): $5,000 to $50,000 (commodities)

Must obtain at least two competitive quotes, however, publishing or posting advertisements is not necessary. The district may accept the lowest and/or best bid. Bids shall be submitted on a form provided by the district or on the vendor's letterhead and or identifiable bid form and signed by authorized personnel representing the vendor.

This documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully approved. If a purchase order is not received prior to an invoice, The Director of Federal Programs or Director of Special Education will have the authority to reject the invoice from being paid against federal funds.

Formal Sealed Bids & Requests for Proposals (RFP)

Federal: Requires competitive bidding process for commodities of $50,001+ and request for proposals for services of $250,001+.

Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered.

Buyers will need to contact the Director of Federal Programs, Director of Special Education, and Business Manager for assistance with the formal bid process. The Business Manager will work collaboratively with the Director and requestor to facilitate this process and meet all federal requirements. It is important that the buyer communicate plans for major purchases as early as possible to allow reasonable time to complete the bidding procedure.

State (currently most restrictive): Requires formal sealed bids for commodities $50,000 and up. Buyers will need to contact the Director of Federal Programs, Director of Special Education, and Business Manager for assistance with the formal bid process. The Business Manager will work collaboratively with the Director and requestor to facilitate this process and meet all federal requirements. It is important that the buyer communicate plans for major purchases as early as possible to allow reasonable time to complete the bidding procedure.

Mississippi Express Products List (EPL) and State Contract Items
No bidding needed if within EPS dollar limitation. Include with your requisition the EPL or State Contract information. i.e., contract number, manufacturer name, and a price quote for approved vendor. If you require assistance, contact the Business Manager.

Non-Competitive Proposals – Sole Source and Emergencies §200.320 (f)(1)(2)(3)(4)
Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
* The item is available only from a single source (cannot be brand specific);

* The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
* The Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Meridian Public School District; or
* After solicitation of a number of sources, competition is determined inadequate.

Sole Source Procedures: Federal and State Laws require open competition and for solicitations not to be brand name specific. However, as stated above, there may be times when competitive bids are not appropriate and the requirement for obtaining them is waived. In federal programs, for an exception to be valid, a clear statement of justification (Sole Source Justification Form) for waiving the competitive bidding process must be submitted in writing to the Director of Federal Programs or the Director of Special Education. The Sole Source Justification Form will be reviewed and sent to the federal awarding agency for approval §200.324 (b)(2). The Director of Federal Programs or Director of Special Education will submit the entire packet to the Purchasing Agent to obtain approval from Meridian Public School Board. Purchases should not be paused pending notification of approval.

Proposed Change to take effect in FY25 (per Bruman Fall Forum 2023): **§200.320(c)**

Emergency Procedures: As stated above, there may be times when competitive bids are not appropriate and the requirement of obtaining them is waived. For an exception to be valid, a clear statement of justification for waiving the competitive bidding process must be submitted in writing to the Federal Programs Director. The emergency justification will be reviewed and sent to the Federal awarding agency for approval. The Federal Programs Director will submit the entire packet to the Business Manager to obtain approval from Meridian Public Board of Education per Meridian Public's Board Purchasing Policy.

Chapter 2: General Procurement Standards & Procedures (§200.318)

Administration Oversight §200.318 (B)
The Meridian Public School District Director of Federal Programs , Director of Special Education, and the designated Contract Administrator must assure that all procurement transactions adhere to the General Procurement Standards. They must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, and before entering into a contract, make sure the contractor is not listed on the Excluded Parties Listing (Debarred Contractors – System for Award Management-SAM – https://www/epls.gov/) See also §200.213 and 2 CFR part 180. They must also adhere to §200.324 Federal Awarding Agency Review requirements.

Contract Administrator
For all contracts, the department should name a Contract Administrator. The Contract Administrator shall be chosen prior to the beginning of the contract. The Contract Administrator will be responsible for the tasks, technical requirements (§200.319), service performance, and verifying that payments are in compliance with the contract.

Equipment Standards §200.313 and 200.439
The Meridian Public School District's Federal Programs Director, and/or the designee, shall follow all federal regulations on equipment acquired under a federal award.

Avoiding Conflicts of Interest §200.318 (C)(1)&(2)
No Meridian Public School District employee may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee or any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Meridian Public School District employees may neither solicit nor accept gratuities, favors, or anything of monetary value form contractors or parties to subcontracts that may be perceived by a reasonable person as significant or excessive.

We maintain written standards of conduct covering conflicts of interst and governing the actions of employees engaged in the selection, award, and administration of contracts. No employee, officer, agent, or board memeber with a real or apparent conflict of interest may participate in the selewction, award, or administration of a contract supported by the Federal award.

The Meridian Public School District must disclose, in writing, any potential conflicts of interest to the federal awarding agency, i.e., MDE. (§200.112)

Mandatory Disclosure (§200.113)
The Meridian Public School District must disclose to the federal awarding agency, i.e. MDE, all violations of federal criminal law involving fraud, bribery, or gratuity potentially affected the Federal award.

Competition §200.319

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids, or requests for proposals must be excluded from competing for such procurement. Some of the situations considered to be restrictive of competition include but are not limited to:
*Placing unreasonable requirements of firms in order for them to qualify to do business;
*Requiring unnecessary experience and excessive bonding;
*Noncompetitive pricing practices between firms or between affiliated companies;
*Noncompetitive contracts to consultants that are on retainer contracts;
*Organizational conflicts of interest;
*Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance of other relevant requirements of the procurement; and
*Any arbitrary action in the procurement process.

Preference Laws Prohibited §200.319(b)
Meridian Public School District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals.

Clear and accurate Technical Requirements §200.319 (c)(1)(2)(d)
Meridian Public School District must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Technical Description:
*must not, in competitive procurements, contain features which unduly restrict competition;
*may include a statement of the qualitative nature of the material, product or service to be procured;
*when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use;
*detailed product specifications should be avoided if at all possible;
*when it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated.

Methods of Procurement for Bids (§200.320 (C)) and RFPs (§200.320 (D))

Procurement for Sealed Bids (formal advertising)
Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whole bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction if the conditions in paragraph (c) (1) of this section apply. (§200.320 (c))
In order for sealed bidding to be feasible, the following conditions should be present:
*A complete, adequate, and realistic specification or purchase description is available.
*Two or more responsible bidders are willing and able to compete effectively for the business.
*The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used the following requirements apply:
*Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids and the invitation for bids must be publicly advertised.
*The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
*All bids will be opened at the time and place prescribed by in the invitation for bids, and the bids must be opened publicly.
*A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, record of past performance, financial and technical resources, Excluded Parties Listing (Debarment), and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
*Any or all bids may be rejected if there is a sound documented reason.

Procurement by Sealed Proposals (RFPs)
The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
*Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
*Proposals must be solicited from an adequate number of qualified sources.
*Follow the Meridian Public School District's method for conducting technical evaluations of the proposals received and for selecting recipients.

*Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
*The Meridian Public School District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Methods of Conducting Technical & Award Evaluations §200.318 (H)
Meridian Public School District must award contracts only to responsible and responsive contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, Excluded Parties Listing (Debarment-§200.213), and financial and technical resources.

Sealed Bids §200.320 (iv)(v)
A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Request for Proposals and Quotes §200.320 (4) (5)
Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered. The non-federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/ engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

To ensure fairness to proposers and to protect the MPSD, RFPs and RFQs will be awarded based on qualifying evaluation criteria. Development of the evaluation criteria will vary depending on the type of service. The criteria will be agreed upon before the RFP/RFQ process

begins, and each area of the evaluation will be addressed in the proposal. Each criterion will be weighted to reflect its relative importance to MPSD. A committee, using the qualifying criteria factors, will individually evaluate the proposals/quotes to determine final award. The criteria will be weighted to yield a total of 100 points. The final decision to execute a contract with any party rests solely with MPSD.

Method of Solicitation Protest §200.318 (K)

The non-federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-federal entity of any contractual responsibilities under its contracts. The federal awarding agency will not substitute its judgment for that of the non-federal entity unless the matter is primarily a federal concern. Violations of law will be referred to the local, state, and federal authority having proper jurisdiction.

Meridian Public School District Solicitation Protest Procedures

Procedures Pre-Solicitation Opening or Closing

Protests concerning the solicitation process, including claims related to the bid documents, technical specifications, request for proposal, request for quotes, or other similar documents used by MPSD must be filed in the MPSD Business Office no later than five (5) calendar days prior to the solicitation bid opening or closing date. Intervening holidays and weekends are excluded in this computing. Protests filed after this deadline shall not be considered. Protests must be written and include, at a minimum, the following:

*Name and address of the protester
*Solicitation number
*Detailed and specific provisions of federal and/or state law which would be violated.
*Detailed statement of factual grounds for protest.
*Copies of all exhibits, evidence, or documents supporting the protest.
*Description of all remedies or relief requested.

Protester shall be responsible for confirmation of receipt of the written protest by MPSD within the deadline.

Upon receipt of a timely protest, the MPSD shall determine if the date for the bid opening or closing date for receipt of proposals should be postponed or continue without delay. The

MPSD may determine that the award of the contract without delay is necessary to protect substantial interests of the district.

If the bid opening or closing date is postponed, the MPSD will contact all parties who were furnished a copy of the solicitation to advise that a protest has been filed and that the bid opening or closing date for receipt of proposals is postponed until a decision has been issued. Notice of postponement will be in writing (electronic correspondence is acceptable.)

The MPSD decision shall be final and conclusive. Upon issuance of the written decision to a timely protest, the MPSD will issue an addendum, which will include the rescheduled date for the bid opening or closing date for the receipt of the solicitation.

Procedures after Solicitation Award

Bid/RFP/RFQ protests must be received in the MPSD Business Office no later than five (5) calendar days after the formal announcement of the award of the contract. Intervening holidays and weekends are excluded in this computing. Protests filed regarding the bid award after the five (5) calendar days will not be considered. The protest shall be accompanied by the following:

1. Bid security to the MPSD's cost for determining a bid protest shall be made in the form of a certified check or money order payable to the MPSD, in the following amount applicable to the nature of the protest or value of the contract award:

- Five percent (5%) of the protester's bid; or
- In the case where the protester did not submit a bid, five percent (5%) of the lowest responsive and responsible bid received by the MPSD; or
- In the case of an RFP or RFQ, the following amount based on the MPSD's estimation of the value of such contract:
    - Equal to or greater than $5,000 and less than $25,000: $1,000
    - Equal to or greater than $25,000 and less than $100,000: $1,500
    - $100,000 or greater: $2,500
- Such fee shall be returned if the solicitation protest is upheld; otherwise, fee in non-refundable.

2. Protests must be written and include, at a minimum, the following:

- Name and address of the protester
- Solicitation number
- Detailed and specific provisions of Federal and/or State law, which would be violated.
- Detailed statement of factual grounds for protest
- Detailed statement of all legal and/or factual grounds for protest

3. Copies of all exhibits, evidence, or documents supporting the protest

4. Description of all remedies or relief requested

Protester shall be responsible for confirmation of receipt of the written protest by MPSD within the deadline. The MPSD may request additional information from the protester who shall submit the information within the time periods established by MPSD.

Protests shall be limited to irregularities in the solicitation or evaluation process and may not seek re-evaluation of the subjective or objective evaluations used to award the solicitation. Protests that do not strictly address the above-mentioned requirements and are incomplete will not be considered.

Notice of any protest will be provided to the bid recipient and all other bidding parties (electronic correspondence is acceptable). The MPSD shall review all documentation concerning the procurement. The MPSD may meet with the protester at his/her discretion to discuss the protest. A determination whether or not the award of the contract shall be delayed or canceled; or if the protest is clearly without merit; or that award of the contract without delay is necessary to protect the interests of the MPSD. The MPSD will provide written notice of the decision to the protester. This written notice will be final and not subject to additional internal review, (electronic correspondence is acceptable).

Appeal
Violations of law will be referred to the local, state, or federal authority having proper jurisdiction. An appeal to involve local, state, federal agencies may only be commenced following exhaustion of the internal protest procedures above. The MPSD is not liable for any attorney's fees.

Contracting with Small and Minority Businesses §200.321
MPSD must take all necessary affirmative steps to assure the minority businesses, women's business enterprises, veteran owned, and labor surplus area firms are used when possible.

Procurement of Recovered Materials §200.322
MPSD and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection practicable, consistent with maintaining a satisfactory level of completion, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that

maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contract Cost and Price §200.323

MPSD must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, MPSD must make independent estimates before receiving bids or proposals.

MPSD must negotiate profit as a separate element of the price for each contract in which there in no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under the federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the MPSD under Subpart E-Cost Principles of this part. MPSD may reference its own cost principles that comply with the federal cost principles.

The cost plus percentage of cost and percentage of construction cost methods of contracting must not be used.

Federal Awarding Agency (MDE) Review §200.324

MPSD must make available, upon request of the federal awarding agency, technical specifications on proposed procurements where the federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document.

However, if MPSD desires to have the review accomplished after a solicitation has been developed, the federal awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

MPSD must make available upon request, for the federal awarding agency pre-procurement review, procurement documents such as requests for proposals, invitations for bids, or independent cost estimates, when:

- MPSD's procurement procedures or operation fails to comply with the procurement standards in this part;
- The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;
- The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

MPSD is exempt from the pre-procurement review if the federal awarding agency determines that its procurement systems comply with the standards of this part.

MPSD may request that its procurement system be reviewed by the federal awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is a continuous high-dollar funding and third party contracts are awarded on a regular basis.

MPSD may self-certify its procurement system. Such self-certification must not limit the federal awarding agency's right to survey the system. Under a self-certification procedure, the federal awarding agency may rely on written assurances form MPSD that it is complying with these standards. MPSD must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

Duplication of items Purchased – Indicator H2

Prior to the acquisition or purchase of goods, services, or equipment, the Director of Federal Programs or Director of Special Education will determine if any of the above items are to be or have been purchased with state, local or federal funds.

Equipment

The Director of Federal Programs or Director of Special Education will consult with the appropriate personnel to determine if the requested equipment is available in the district. The appropriate personnel include, but are not limited to, the Technology Director and the Business Manager.

The Director of Federal Programs, Director of Special Education, or his/her designee, when necessary, will visit the school in which the equipment is located to determine if the equipment is usable.

Supplies

The Director of Federal Programs or Director of Special Education will consult with the appropriate personnel to determine if the requested supplies are available in the district. The appropriate personnel include, but are not limited to, building-level administrators, teachers, and the Business Manager.

Services

The Director of Federal Programs or Director of Special Education will consult with the appropriate personnel to determine if the requested services are available in the district. The appropriate personnel include, but are not limited to, the Technology Director and the Business Manager.

Purchasing Procedures – Indicators H3, H4, and H5

The purchase of goods or services using Federal funds shall follow the procedure outlined below:

The required documents:

1. **Written purchase requests** are completed by requesting departments/divisions/schools/ teachers requesting that the purchasing department buy the items requested. A written purchase request is the device by which management realizes there is a need for materials. The Director of Federal Programs, Director of Special Education, or the building-level principal or his/her designee may complete requisitions. The written request shall be signed by the Director of Federal Programs or Director of Special Education to ensure that the purchase is allowable, reasonable, and necessary. All written requests should be accompanied by any required quotes from approved vendors. The purchasing clerk will upgrade the requisition to a purchase order after the Director of Federal Programs or Director of Special Education has approved it.

2. **Purchase orders** are documents issued by the school district to vendors ordering the items requested by departments/divisions/schools/teacher. A purchase order is the device by which management places an order. A vendor's acceptance of a purchase order affects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment.
   Purchase orders are issued by the purchasing agent in the Business Office based on the items being purchased on the requisition. The person completing the requisition in Integrity shall code the requisition with the proper funding codes prior to completion of the purchase order.
3. **Receiving reports** document the fact that the materials ordered were actually received.

The purchasing process:

1. The school district utilizes a purchasing software requests for the flow of approval when entering requistions.. All requests require approval by next higher level of administration other than the person actually requesting the material. Once approved, this request should be forwarded to the Central Office, if generated at the school level, to the attention of the Federal Programs department. The Federal Programs Director will ensure that the materials being requested for purchase are allowable based on set goals in the LEA Consolidated Application Plan.
2. Requisitions meeting all public purchasing law requirements shall be issued a purchase order, the issuance of which is official notice to the vendor that the district desires for the vendor to fill that order.
3. When ordered materials are received, either a receiving report shall be prepared by the person receiving the material, or the vendor's invoice shall be signed by the federal programs director or school-level recipient and attached to the procurement packet.
4. Prior to paying any claim, the Accounts Payable clerk should match the following documents: Purchase requisitions, Purchase order, Receiving documents, and Vendor Invoices.
5. All supporting documents shall be maintained on file for a period of time as determined by federal or state statute.

Audit of Procurement Files

MPSD Policy Code DID authorizes annual single audits by the Mississippi State Auditor's Office or by an independent accounting firm to ensure the integrity of the district's internal controls regarding fiscal management and procurement practices.

Contractor Oversight – Indicators H6, H7, & H8

From time to time, the MPSD will enter into contract with outside agencies or vendors to provide contracted services. The source of the revenue in which the contracted services are provided will determine who will oversee the contract of the agency or vendor. The Director of Federal Programs, Director of Special Education,, or an administrator designated by the Director of Federal Programs will oversee contracts funded by federal grant funds.

The Director of Federal Programs or Director of Special Education, will oversee the contracted services provided if the contracted services are at the district level and funded with federal funds. The Director of Federal Programs will be required to verify all invoices submitted by the contracted service, along with the appropriate sign-in sheets and written documentation of the service performed. The written documentation should contain the date of service, a brief summary of the scope of the service performed, and the signature or electronic stamp of the person(s) providing the service.

The Director of Federal Programs or a designated building-level administrator will oversee the contracted services provided if the services are at the school level and federal funds are used to fund the contract. The same documentation will be required as mentioned in the previous paragraph of this document.

In the event the contractor fails to perform or provide the service as specified in the terms of agreement or otherwise fails to provide adequate goods and/or services, the federal programs director will contact the contractor concerning the services. The Director of Federal Programs or Director of Special Education will work with the contractor to seek a resolution. Otherwise, the contract could be considered null and void.

Award or administration of contracts/conflicts of interest/gifts and favors, etc. See Board Policy DJEI DJEIB, GAG (Indicator H9)

Procurement Files – Indicator H10 – (See Indicators E4, H1 – H4)
Active federal procurement files are safeguarded and stored in the Federal Programs office. Rationale, selection or rejection, contract type and price are covered in Encumbrances for Federal Programs and Procurement Thresholds and Procedures of this document.

Vendor/Contractor Suspension and/or Debarment – Indicator H11
Prior to accepting a bid or quote from a contractor or vendor, the FPD's assistant will check to determine if the contractor or vendor has been suspended or debarred from doing business with an agency as it relates to federal funds. The following website will be used to determine suspension or debarment: https://www.sam.gov.

Documentation will be printed and kept on file in the federal program director's office with regard to the status of a contractor or vendor.

Procurement Training

Training of Indicator H – Procurement Procedures/Policies shall be held annually within the first 30 days of school. In the event of a personnel change in any position directly involved in procurement or failure to properly implement the procedures outlined in this manual by a member, an additional training will take place.

I. Indirect Costs – Indicators I1 and I2

MPSD works with MDE to calculate the Indirect Cost Rate. MDE sends the Annual Financial report to the Business Manager. The Business Manager fills in the Executive Administrators Cost and returns to MDE. MDE then completes the formula and the Indirect Cost Rate is determined and sent back to the district. Indirect costs for federal grant funds are calculated in the MCAPS program. The business manager, Director of Federal Programs , and Director of Special Education, will verify the rate is the same on the federal application.

To calculate the actual amount to be paid as Indirect Cost, the business manager will use the actual expenditure report and reduce by the amount of actual equipment cost. This amount will be multiplied by the indirect cost rate. This formula gives the amount allowable to expend for Indirect Cost.

Procedures for Overpayment Indirect Costs

If it is determined that an excess amount of indirect cost, in the aggregate, has been paid to the Meridian Public School District by the MDE Department of Federal Programs under its federal awards due to a cost accounting error or oversight, the following procedure will be followed:

1. Director of Federal Programs with the assistance of the Business Manager will determine the amount of the overpayment.
2. The overpayment amount will be credited or refunded, as deemed appropriate by MDE. Indirect cost will be reimbursed annually after June 30 of each individual grant's award year. In the event excess indirect cost charges occur, MPSD will refund excess amount and apply it to the Federal Grant affected.
3. The excess amount will be subject to applicable interest.

J. Budgeting and Amending Activities/Preparation Procedure – indicators J1, J2, J3, J4, and J5

The Director of Federal Programs or Director of Special Education will collaborate with directors or other funding sources and the business manager to prepare the budget for all federal programs. The Director of Federal Programs or Director of Special Education will obtain from the Payroll Clerk the necessary information regarding any salaries and benefits paid from federal funds. After meeting the salaries and benefits of the personnel paid with federal funds for each school, but prior to budgeting funds from school allocations, the Director of Federal Programs or Director of Special Education will meet individually or as a group with principals to discuss their needs based on a needs assessment.

The Director of Federal Programs or Director of Special Educationr after collecting the necessary data, will prepare a draft budget in collaboration with the business manager. The purpose of this collaboration is to ensure that funds are being budgeted into the correct budget program codes. The draft budget is shared with principals after its completion.

Both the LEA and school federal programs budgets are aligned to the goals of the LEA as stated in the LEA plan. The Director of Federal Programs or Director of Special Education are responsible for ensuring that federal programs budgets do not supplant state and local funds. The business manager is responsible for entering and maintaining the federal programs budgets into the district financial accounting package.

The Director of Federal Programs or Director of Special Education in collaboration with the business manager, will complete any and all amendments or revisions to the federal programs budgets as needed or required to expend funds as deemed necessary by the comprehensive needs assessment of changes in areas of the budget in which there is little or no control, i.e., salaries and benefits. School principals will be consulted in this process if a substantial amount of funds are involved, excluding salaries and benefits of personnel, in the amendment/revision process.

The business manager will be responsible for entering the amended budget into the district financial accounting package following approval by the SEA.

Budget Review/Account Maintenance – Indicator J6

Expenditure reports are pulled monthly from the online budgeting software system. The Director of Federal Programs and her assistant verify the federal program budgets monthly by reviewing expenditure reports for each federal program budget. If there are discrepancies, the FPD meets with the business manager and differences are reconciled.

The business manager will be responsible for maintaining the federal programs budgets in the district financial accounting package based on the approved federal programs budget in the LEA Consolidated Application found in MCAPS.

Sustainability Procedures and Responsibilities – Indicator J7

Each year during the budget planning process, all programs will be evaluated using available data to determine their effectiveness. All programs will be ranked, and available funding will be used to support them. If federal funds are no longer available, any surplus district funds may be used; however, due to underfunding of MAEP, some programs may be unfunded.

Training for Indicators J1 – J7

Minimally, the Federal Programs Director, Director of Special Education, and Business Manager attend trainings hosted by the SEA for topics including, but not limited to, account/budget compliance, amendments, and maintenance.

K. Allocations (Budgeting Federal Programs) – Indicators K1 and K2

Upon receipt of allocation amounts for federal funds, the federal programs director will complete the following:

- Prepare, in collaboration with the superintendent and business manager, a draft budget for all federal programs, taking into consideration any and all salaries and benefits for employees paid with federal funds.
- Convene a meeting of all stakeholders to discuss allocations as related to the needs assessment and to discuss the draft budget that was previously prepared. Stakeholders will include, but are not limited to,: Superintendent, Business Manager, Federal Programs Director, Principals, and representative Parents, Staff, Students, and Community Members. The Federal Programs Director will prepare the agenda for the meeting as well as lead the meeting. A sign-in sheet will document those in attendance and minutes will be recorded.
- Federal Programs Director will make all changes to the draft budget if required and send copies of the draft budget with changes to committee members.
- Federal Programs Director will enter the finalized federal program budgets into the online application.

The Title I, Part A budget of the MPSD will follow the same procedure as those listed above with the following exception:
In developing the Title I, Part A budget, the federal programs director will determine the amounts for required district set-asides. District set-asides include, but may not be limited to, Homeless, Neglected, Parent and Family Engagement for public schools, i.e. if the total allocation is $500,000 or greater, additional Parent and Family Engagement, Professional Development, Preschool Programs, Summer and Intersession Programs/Before and After School Programs, EL, Priority Schools, Non-public School (if applicable) and Administration. Once off-the-top expenditures have been input into MCPAS, the per pupil allocation (PPA) is automatically calculated.

The total school allocation is determined in the following manner:

MCAPS calculates the PPA based on the amount of the allocation remaining once the district set-asides are entered into the budget application. MCAPS multiplies the PPA by the number of low-income students as entered on the Demographics page in MCAPS. MPSD may or may not use the PPA amount automatically calculated by MCAPS.

L. Maintenance of Effort (MOE) - Indicator L1

In an effort to keep policy for all grants consistent, the MPSD implements the new federal guidelines regarding MOE for all federal grants immediately.

Calculation of MOE
The MPSD strives to calculate maintenance of effort prior to September 30 each year. The following steps are completed to calculate MOE:

1. Use this equation to calculate expenditures: (preceding year expenditures for funds, functions, and objects listed below) – (preceding year revenue for funds and functions listed below) = total preceding year aggregate expenditures
2. Use this equation to calculate minimum expenditures: second preceding year total aggregate expenditures x .9 = minimum preceding year aggregate expenditures
3. If total aggregate expenditures from step 1 exceed minimum aggregate expenditures from step 2, district has met MOE
4. If district has not met MOE, additional calculations will be made to determine per student expenditures. If per student expenditures for the preceding year equal or

exceed 90 percent of per student expenditures for the second preceding fiscal year, district has met MOE.

Fund, Function, and Object Codes for Step 1 Above:
Expenditure & Revenue Funds: 1000-1999, 2100-2199, 2410, 2711
Expenditure Functions: 1000-2999, 3100-3199, 3900
Revenue Functions: 4000-4999
Expenditure Objects: 100-699, 740, 810

Requirement of MOE and Failure to Meet MOE Procedures
Section 9521 of Every Student Succeeds Act (ESSA) provides that a Local Education Agency (LEA) may receive funds under Title I, Part A for any fiscal year only if the State Education Agency (SEA) finds that either the combined fiscal effort per student or aggregate expenditures of the LEA and the State with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year.
If an LEA fails to meet the MOE requirement, the State Education Agency (SEA) must reduce the amount of funds allocated under the programs covered by the MOE requirement in any fiscal year in the exact proportion by which the LEA fails to maintain effort by falling below 90% of either the combined fiscal effort per student or aggregate expenditure. In reducing the LEA's allocation because it failed to meet the MOE requirement, the SEA uses the measure most favorable to the LEA.
Section 8521(b)(1) of ESSA states that if the LEA fails to meet MOE <u>but</u> has met MOE requirements for the <u>five</u> immediately preceding fiscal years, then funding will not be reduced.

Monitoring
MPSD's Business Manager should use the following steps to monitor the MOE process annually each fiscal year:

1. Use this equation to calculate year-to-date expenditures: (year-to-date expenditures for funds, function, and objects listed below) – (year-to-date revenue for funds and functions listed below) = year-to-date expenditures
2. Use this equation to calculate minimum year-to-date expenditures: preceding year total aggregate expenditures x .9 x (.25, .5, or .75 depending on which quarter has just been completed) = minimum preceding year-to-date expenditures
3. If year-to-date expenditures from step 1 exceed minimum year-to-date expenditures from step 2, district has met MOE
4. If district has not met MOE, additional calculations will be made to determine year-to-date per student expenditures. If year-to-date per student expenditures equal or exceed

90 percent of year-to-date per student expenditures for the preceding fiscal year, district has met MOE.

Fund, Function, and Object Codes for Step 1 Above:
Expenditure & Revenue Funds: 1000-1999, 2100-2199, 2410, 2711
Expenditure Functions: 1000-2999, 3100-3199, 3900
Revenue Functions: 4000-4999
Expenditure Objects: 100-699, 740, 810

Waiver
The LEA may apply to the Secretary of Education, through the SEA, to waive the penalty for missing the MOE requirement, allowing the LEA to receive its full allocation Title I, Part A and other covered ESEA programs for that year. The secretary is permitted to waive the MOE requirement if the waiver is determined to be equitable. Equitable reasons include:

- Exceptional or uncontrollable circumstances such as a natural disaster
- A change in organizational structure (ESSA section 8521©(1))
- Precipitous decline in the financial resources of the LEA (ESA Section 8521©(2))

If an LEA is granted a waiver, the year in which the waiver is issued will count as meeting the requirements of MOE.

Documentation of MOE
MOE documentation is kept on file in the office of the Director of Federal Programs or the Business Manager or both for a period of five consecutive years. The documentation may be either paper or electronic or both.

M. Comparability – Calculating for Title I, Part A – Indicators M1 and M2

Demonstrating comparability is a prerequisite for receiving title I, Part A funds. Because Part A allocations are made annually, comparability is an annual requirement. The local educational agency (LEA) must develop written procedures for complying with the comparability of services requirement and implement those procedures annually. The comparability report is submitted annually to the Mississippi Department of Education (MDE), Office of Federal Program. The comparability requirement does not apply if the LEA has only one building in each grade span. The LEA may also exclude schools with one hundred or fewer students from its comparability determinations. The certifying official must be a district administrator not paid by Title I Part A funds.

Comparability Compliance: It shall be the responsibility of the Director of Federal Programs to ensure that MPSD remains in compliance with the comparability requirement set forth in ESEA Section 1120A(c). To be eligible to receive Title I funds, the LEA must use state and local funds to provide services in Title I schools that are at least comparable to services provided in non-Title I schools. If the LEA serves all of its schools with Title I funds within a particular grade span, the LEA must use state and local funds to provide services that are substantially comparable in each school.

Deadlines: The LEA shall perform the comparability calculations annually. It is essential that the calculations be made as close to the beginning of the school year as possible, preferably no later than September 30 (or deadline set by MDE) to allow for any necessary reallocation of resources with minimum disruption to students should any school be found not to be receiving comparable services.
When submitting the comparability report to MDE annually, the LEA will follow the MDE deadline for reporting.

Determining schools to be included
The Federal Programs Director and office will determine which public schools that are a part of the LEA are to be included in making comparability calculations. Refer to the MDE Comparability Handbook for Title I Schools for additional details regarding schools to be included and the USDE Non Regulatory Guidance, Title I Fiscal Issues.
Note: Pre-K personnel is not included in the comparability. If a school does not have a comparable grade span school, they will not demonstrate comparability.

Actual data and Methods
The LEA must use actual and reliable data from schools to make the calculation.

- Student enrollment (either from SIS or MSIS month 1) and instructional staff full-time equivalent (FTE) data used to compute comparability and are collected following the completion of month 1 MSIS data submission- for the current fiscal year.
    - The LEA will use the current fiscal year Title I -Part A school eligibility page for each school's poverty calculations.
    - The documents needed, such as staff directories, staff schedules, instructional staff FTE documentation/spreadsheets, building resource schedules, enrollment data, payroll records, free and reduced lunch data, etc., will be collected.
    - The Federal Programs Director will communicate with building-level administrators to verify that personnel data is accurate after all information is compiled.

- *Note: Faculty and staff to be included in the student/teacher ratios shall include all non-federally funded faculty and staff. This includes teachers, principals, consultants, supervisors of instruction, librarians, guidance, and psychological personnel. In addition, it includes aides, and other paraprofessional staff who assist instructional staff members in providing instructional services. Paraprofessionals are counted as .5 FTE. Any excluded staff will include staff paid from federal funds such as,Title I, II, III, IV, V, Homeless, CTE, SPED, etc. and those who do not provide direct instructional services, such as cafeteria workers, custodians, nurses, playground aids, student teachers, and volunteers, etc.*

- Comparability will be established using the MDE Forms(s) online template and the method identified below.
- The LEA will use the following grade span range: K-5, 6th-8th and 9th-12th. Any school that has overlapping grade levels will be included with the grade span range that they have the most in common with.
- The comparison school will be the school within the grade span with the lowest percentage of low-income students according to the current fiscal year MCAPS school eligibility page.
    - The **Assurance** ensures the internal process that (a) ensures salaries are comparable in all schools, (b) confirms schools are equivalent in teachers, administrators, and other staff, and (c) verifies curriculum/instructional materials and supplies are equivalent.
    - The LEA will use the **pupil-teacher ratio option.** Included in the calculation will be non-federally funded staff. Federally funded staff will not be calculated and includes Title I, II, III, IV, V, Homeless, CTE, SPED or any another federally funded staff.

Reallocation: The Director of Federal Programs shall notify the Superintendent immediately if the calculation indicates that a school is not receiving comparable services. The LEA will then take immediate steps to reallocate resources as early in the school year as possible and with minimum disruption to the learning environment. If any Title I school is not comparable, the LEA must adjust school resources to achieve comparability in the same school year. Appropriate steps may include, but are not limited to, reallocation of materials or supplies, or reassignment of personnel.
The following steps are followed if a school is found to not be comparable:

Personnel: The Superintendent will notify the building-level principal of any personnel changes that will occur to ensure comparability. The superintendent will notify the MPSD Board of Education President of any personnel changes to ensure comparability. The

Superintendent and building-level principal will meet with the faculty or staff being considered for relocation to the school that is not comparable. If the Superintendent and building-level principal determine the need for additional faculty and staff to meet comparability, the building-level principal will immediately begin the recruitment and employment process.

Resources: The Superintendent will notify the Business Manager to reallocate resources as necessary to meet comparability. The Superintendent will notify the MPSD Board of Education at its next meeting of the changes in resources required to meet comparability.

Records: The Federal Programs office must ensure that all comparability reports, records, and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for five years for audit purposes. The LEA will maintain up-to-date records of having established and implemented an agency-wide salary schedule, a policy to ensure equivalence among schools in teachers, administrators, and other staff, and a policy to ensure equivalence among schools in the provision of curriculum, materials, and supplies. Records may be kept as a hardcopy or as an electronic copy.

Designate an office to take complaints: The Federal Programs Director in the Office of Federal programs will be responsible for handling complaints that a school is not receiving comparable services.

N. Equitable Services for Non-public Schools – Indicators N1, N2, N3, and N4

Receiving Title I, Part A and Title II, Part A Funds Procedure

The Director of Federal Programs will contact the Headmaster/Principal of any non-public school(s) located in the district in a timely manner to discuss services using federal funds. The consultation shall occur no later than March 31 of each school year.

The consultation meeting will be held at a location agreed upon by the Director of Federal Programs and the Headmaster/Principal of the non-public school(s). The following topics will be discussed during the consultation meeting if the non-public school chooses to participate in the program using federal funds:

- Method to determine eligibility of the students enrolled at the non-public schools(s)
- Method of identification of eligibility of students for services
- Services to be provided for eligible students to include type of service, location of service and who will perform the services
- Size and scope of the services

- Evaluation method(s) to determine the effectiveness of the services
- Data collection method(s)
- Complaint process
- Parent and Family Engagement
- Professional development for the non-public school faculty and support staff

Free and Reduced Lunch Applications will be used to determine the number of students eligible in the non-public schools. Free/Reduction Income Charts for the current school year will be used to determine student eligibility in the non-public school(s). The Headmaster/ Principal of the non-public school will be responsible for providing the completed applications to the Director of Federal Programs. The Director of Federal Programs, in collaboration with the Food Service Director or use the chart provided by the USDA chart, to determine which students would meet the qualifications for free or reduced lunch if enrolled in a public school. Following the determination of the poverty level of the school, the Director of Federal Programs will determine the number of students eligible for services. Student achievement data, if available, will be used to determine the eligibility of the students. However, if the data is not available, a comprehensive assessment in English/Language Arts and Mathematics will be administered to each student in the non-public school(s). Students not showing proficiency on this assessment will be considered eligible for services. The size and scope of the services will be based on the following:

- Per Pupil Funding Amount based on the poverty level of the school
- Number of students eligible for services
- School residential area in which the student resides

The Non-public school student taking a pre-assessment and a post-assessment to determine progress over the period of time the services are provided will evaluate effectiveness of the program. These assessments will be grade-level appropriate for the students being served and based on the standards taught at the non-public school(s).
The services will be provided on-site at the non-public school(s), either by the faculty of the non-public school(s) or by the faculty from schools within the district. Any faculty members providing the training will be required to attend professional development to train them on the standards taught. Faculty members for both the non-public school(s) and the public schools not participating in providing the services will have the option to attend the training sessions. When and if a complaint arises, the complainant will submit in writing the complaint to either the Headmaster/Principal or the Director of the federal Programs based on where the complainant was employed at the time of the complaint. Complaints from parents of the non-public school shall be directed to the Headmaster/principal of the non-public school. All complaints should be submitted within five business days following the incident. The Headmaster/Principal or Director of Federal Programs shall have five business days to conduct

an investigation into the complaint. The aforementioned personnel shall submit in writing the results of the investigation either to the Headmaster/Principal of the non-public school or to the Director of Federal Programs, depending on the origin of the complaint. The aforementioned personnel shall, in collaboration, come to a joint solution for the complaint based on policies and procedures of each entity.

The non-public school, in conjunction with the public school, shall be responsible for conducting Parent and family Engagement for the parents of the non-public students. The Parent and Family Engagement activities shall be offered to all parents at flexible times during the school year. These activities shall follow the guidelines set forth in the Every Student Succeeds Act.

Non-public administrators, faculty and support staff will be invited to participate in professional development activities conducted by the district using either federal, state, or local funds that are relevant to their standards or instructional methods. They will also be able to attend professional activities that meet the guidelines of on-going, job-embedded, sustainable professional development if they are accepting Title II, Part A funds.

All equipment purchased with federal funds to be used at a non-public school(s) within the boundaries of the MPSD shall remain the property of the MPSD, thus following the policies and procedures for fixed assets for the MPSD. All equipment will be tagged with the appropriate fixed asset tag and will be inventoried as prescribed in the policies and procedures of the MPSD.

Reimbursement of equipment lost by the non-public school(s) shall be the responsibility of the employee to which the equipment was assigned based on the value determined by the policies and procedures for fixed assets of the MPSD.

All equipment will be moved back to the MPSD during summer break or signed out through the MPSD Federal Programs Office and inventoried at the beginning of the year. The MPSD is responsible for the repair of any equipment that needs repair during the school year. It shall be the responsibility of the non-public school(s) to meet any requirements under the Child Internet Protection Act if the equipment is used to access the internet. Parents and students will be required to accept the Acceptable Internet Usage Policy of the MPSD in order for students to access the internet using equipment purchased with federal funds.

The Headmaster/Principal of the non-public school(s) shall attest in writing that all equipment purchased with federal funds shall be used in accordance to the guidelines of the federal program that purchased the equipment.

Calculating Equitable Services

The calculation of equitable services shall following the guidelines as set forth by the Office of Federal Programs at the Mississippi Department of Education. All forms shall be submitted with the LEA as directed by the Office of Federal program. The Director of Federal Programs

will submit the paperwork showing the equitable services calculations to the Office of Federal Programs on or before the deadline set by that office.

O. Data Quality – Ensuring Data Quality – Indicator O1, O2, O3, O4 (See also: Meridian Public School District Data Collection Policy and Procedures Guidelines Manual)

The Mississippi Public Schools Accountability Standards state:
"The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status."
Based on the above statement, it is vital that data reported is as accurate as possible. Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS.
Accuracy of the school level data is the responsibility of the school-level Primary MSIS Contact at the school level. The Primary MSIS Contact person may be one of the following:

- School-Level Counselor
- School-Secretary
- School-Level Data Clerk

The school-level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school-level Primary MSIS Contact is responsible for ensuring that data entered into the student administrative package is accurate prior to submitting the data to the MDE.
Examples of data related to federal programs are Title I Schoolwide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.
The district-level Primary MSIS Contact and principals will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is question about the quality of data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS.
The Federal Programs Department will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data

include information regarding English Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care.
In addition, the Federal Programs Department shall maintain printed copies of the data submitted to MSIS with regards to the previously mentioned groups of students. The Federal Programs Department in collaboration with the district-level Primary MSIS Contact will ensure that the data is accurately reported to MDE.
Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.
Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing PII will not be stored on an unsecured electronic device.

Training
Faculty and Staff are trained annually on acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. Either the Director of Federal Programs or the Technology Coordinator conducts the training during the first semester of the school year. All employees with access to personal identifiable information regarding the students of the district are required to complete the interactive training FERPA 101: For Local Education Agencies. A copy of the certificate of completion generated by this training will be kept on file in MPSD Central Office. Additionally, teachers are required to submit documentation stating they have read and understand FERPA guidelines. The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the student Handbook. The Federal Programs Director and Business Manager will review the Federal Programs Procedural Handbook at least annually to make any necessary revisions. In the event of a personnel change in any position related to the fiscal management team within the MPSD or failure to properly implement the procedures outlined in this manual by a member of said team, a formal training will take place to inform the personnel of the proper procedures to be followed regarding federal programs.

P – General Fiscal Requirements

The Meridian Public School District will ensure that funds are liquidated within the grant period by reviewing budgets and expenditure reports for each federal grant project. The Director of Federal Programs will review these documents in collaboration with the Federal Programs Assistant and/or the Business Manager.

Links and Attachments

Meridian Public School District Board Policies: https://meridian.msbapolicy.org/

Mississippi Procurement Handbook: https://www.dfa.ms.gov/purchasing-travel-and-fleet-management

MDE Accounting Manual: https://www.mdek12.org/OSF/AccountingManual