

## **HBAA: Federal Fiscal Compliance**

The Divide County School District #1 shall appoint one individual annually to serve as the authorized representative for the Title I and related federal Title programs in accordance with state and federal Title I requirements. This individual shall have the responsibility for ensuring Title program compliance, shall have official signature authority over the Title I program and the District's Title I funds, shall serve as the District's main contact for the State Title I office/ND Department of Public Instruction, unless the District specifies otherwise, and shall receive Title I updates and mailings.

The Divide County School District School Board approves the authorization of the Superintendent as the authorized representative for the following federal Title programs: Title I, Title II Part A, Title III, Title IV Part A, RLIS funds[1], School Food Service, Comprehensive School Reform, and Federal Vocation Program.

*NOTE: Districts that receive additional federal funds, such as formula or competitive grants, must also assign an authorized representative for those programs and grants.[2]*

Annually, the Board shall review and approve the consolidated application for Title I, Title II Part A, Title III, Title IV Part A, and RLIS funds. Upon approval, the Board shall grant permission to the authorized representative to submit the application. The Board shall also review and approve all competitive grant applications prior to their submission.

All purchases made on behalf of the District using federal funds shall conform to applicable state and federal laws and the District's purchasing policy (HCAA). When District policies and procedures are more restrictive than state or federal laws, Districts policies must be followed.

The District's designated Title I representative shall ensure requested Title expenditures are within compliance with state and federal laws and the District's policies. The Business Manager shall track all federal expenditures and assure that the District follows all budgetary requirements under the specific program and all purchases adhere to District policy.

The Business Manager shall ensure that the budgetary requirements have been appropriately documented, submit all federal program reports to the ND Department of Public Instruction, as required, and ensure that the District's federal programs comply with the federal Maintenance of Effort regulation.

The Business Manager shall also ensure that all other federal funds, such as those received through grants, are expended as intended in the grant application or budget revision and will verify that the budgetary information for these federally funded programs matches the budgetary information on file with the state.

The Business Manager shall track all items purchased with federal funds. These items will be labeled as purchased with these specific federal program funds. The District shall maintain a formal inventory description list of equipment and all computers purchased with federal funds.

All employees paid with federal funds shall document the time and effort they expend towards federal programs in accordance with federal law.

### **Record Retention**

The District shall retain federal financial and program records to show compliance with program requirements. Records and source documents for financial data must be kept for a period of [# - *The minimum federal requirement is three years. Make sure whatever time period is chosen is reflected in the Districts retention schedule*], the starting date of which begins on the day the final report is submitted (exception is litigation or audit findings and records held in resolution). Acceptable forms of source documentation include, but are not limited to, cancelled checks, paid billings or invoices, time and attendance records (for payroll), and contracts/leases.

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Complementing NDSBA Templates (may contain items not adopted by the Board)

1. ABCD, Record Retention
2. ABCD-E, Record Retention Schedule
3. HBAA-AR1, Federal Fund Expenditures & Inventory Requirements
4. HBAA-AR2, District Personnel Time and Effort
5. HBAA-E, District Personnel Time and Effort Form
6. HCAA, Purchasing

**Divide County  
School District**

**POLICY ADOPTED: 9/14/2010  
POLICY AMENDED: 12/10/2024**