

Federal Programs

AASBO

Pre-Conference Session

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Agenda

- Federal Entitlement Programs
- Title I, Part A Fiscal Requirements
- ALSDE Compliance Monitoring
- Federal Procurement Procedures
- Federal Funds Single Audit



Federal Entitlement Programs



Title I, Part A

Title I: SEC. 101. Improving the Academic Achievement of the Disadvantaged

STATEMENT OF PURPOSE:

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency in challenging State academic achievement standards and State academic assessments.

Local Education Agencies (LEAs) use Title I, Part A funds to address the identified needs in their Comprehensive Needs Assessment (CNA) and implement action steps that are written in their Consolidated LEA Improvement Plan.

Link to USDOE/ESSA laws, regulations and Guidance :

[OESE: School Support and Accountability](#)



Title I, Part A

Formula Data Sources for LEA Districts

- LEA allocations stem from the data provided by the U.S. Department of Education (ED) to the Alabama State Department of Education (ALSDE).
- LEA attendance areas are determined by the district boundaries provided by ALSDE to the U.S. Census Bureau.
- Census data is used to determine the allocation for students who reside within an LEA district boundary:
 - Poverty counts for children aged 5-17
 - Age 5 – 17 population counts



Title I, Part A

Formula Review

- The ED formula first requires State Education Agencies (SEAs) to reserve a portion of the grant to calculate required set-asides:
 - Up to 7% set aside for **School Improvement 1003a (SI)** which is used to assist identified Comprehensive Support and Improvement Schools (CSI) and Targeted Support and Improvement Schools (TSI)
 - 1% set aside for **State administrative costs**
- The remaining funds are allocated to the LEA



Title I, Part C

Migrant Education Program (MEP)

STATEMENT OF PURPOSE:

The purpose of the MEP in Alabama is to ensure that migratory children fully benefit from the same free public education provided to all children and that the unmet education-related needs resulting from their migratory lifestyle are met.

Link to USDOE/ESSA laws, regulations and Guidance:

[Non-Regulatory Guidance for the Title I, Part C Education of Migratory Children](#)



Title I, Part D

Neglected, Delinquent, And At-risk Youth

STATEMENT OF PURPOSE:

The purpose of Title I, Part D is:

- To improve educational services for children and youth in local and tribal State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the State are expected to meet
- To provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and
- To prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education and the involvement of their families and communities.

Link to USDOE/ESSA laws, regulations, and Guidance:

[Nonregulatory Guidance Title I, Part D: Neglected, Delinquent, and At-Risk Youth](#)



Title II, Part A

Preparing, Training, and Recruiting High-Quality Teacher, Principals, or Other School Leaders

STATEMENT OF PURPOSE:

The purpose of Title II, Part A is to:

- Increase student achievement consistent with the challenging State academic standards;
- Improve the quality and effectiveness of teachers, principals, and other school leaders;
- Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools;
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Link to USDOE/ESSA laws, regulations and Guidance:

[Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders](#)



Title III

Title III – Language Instruction for English Learners and Immigrant Students

STATEMENT OF PURPOSE:

The purpose of Title III, Part A is:

- To help ensure that English Learners (ELs), including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
- To assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all ELs can meet the same challenging State academic standards that all children are expected to meet

Link to USDOE/ESSA laws, regulations, and Guidance:

[Part A: English Language Acquisition, Language Enhancement, and Academic Achievement Act](#)



Title III

Title III – Language Instruction for English Learners and Immigrant Students

- To assist teachers (including preschool teachers), principals and other school leaders, SEAs, LEAs, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching ELs, including immigrant children and youth;
- To assist SEAs and LEAs to develop and enhance their capacity to provide effective instructional programs designed to prepare ELs, including immigrant children and youth, to enter all-English instruction settings;
- To promote parental, family, and community participation in language instructional educational programs for the parents, families, and communities of English learners.



Title V, Part B

ESEA Sections 5211 and 5231: Rural Education Achievement Program

STATEMENT OF PURPOSE:

Title V, Part B of Every Student Succeeds Act, or ESSA, provides funding to address the unique needs of rural LEAs that:

- Lack the personnel and resources needed to compete effectively for Federal competitive grants.
- Receive formula grant allocations often too small to be effective in meeting their intended purpose.

Link to USDOE/ESSA laws, regulations, and Guidance:

[Informational Document on the Rural Education Achievement Program \(REAP\)](#)



Title V, Part B

Title V, Part B, Subparts 1 and 2:

There are two separate grant programs within Title V, Part B:

1. The Small Rural School Achievement Grant Program (SRSA) (Section 5211) is funded directly by ED. (Currently, there are no LEAs served.)
 2. The Rural and Low-Income School Program (RLIS) (Section 5221) provides federal funds to the ALSDE which allocates funds to rural LEAs serving concentrations of poor students.
- Under ESSA, LEAs may be found eligible for both programs and must select either SRSA or RLIS.

Link to USDOE/ESSA laws, regulations, and Guidance:

[Informational Document on the Rural Education Achievement Program \(REAP\)](#)



Title I, Part A Fiscal Requirements



Title I, Part A Fiscal Requirements

- Supplement, Not Supplant
- Maintenance of Equity
- Equitable Services



Supplement, Not Supplant

Programs								
SNS Standard		Title I, Part A	Migrant Education	Title II, Part A	Title III, Part A	REAP/ SRSA	21 st CCLC	ESSER
	State and Local Funds	<u>ESSA SEC. 1118(b)</u>	<u>ESSA Sec. 1304(c)(2)</u>					N/A
	Non- Federal Funds			<u>ESSA SEC. 2301</u>				N/A
	Federal, State and Local Funds				<u>ESSA Sec.3115 (g)</u>	<u>ESSA Sec.5232</u>	<u>ESSA Sec. 4204 Subs Non federal funds (4202(b)(2)(G)</u>	N/A



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

- A LEA may use Part A funds only to supplement the funds that would, in the absence of the Part A funds, be made available from state and local sources for the education of students participating in a Part A program.
- In no case may an LEA use Part A funds to supplant funds from state and local sources.



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS
SNS **Special Rule** for Title I

An LEA may not be required to

1. identify that an individual cost or service supported with Part A funds is supplemental; or
2. provide services through a particular instructional method or in a particular instructional setting.

[ESEA Section 1118\(b\)\(3\)\(B\)](#)



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

- To demonstrate compliance, an LEA must demonstrate that it has a methodology (e.g., through written procedures) and uses it to allocate state and local funds to each Title I school [and] ensures that the school receives all of the state and local funds it would otherwise receive if it were not receiving Part A funds—i.e., the LEA’s methodology may not take into account a school’s Title I status
 - ED frames this as “Title I neutral”



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

What is a compliant methodology?

One that results in Title I schools receiving “all the State and local funds it would otherwise receive if it were not receiving Title I, Part A funds”

- Allocation methodology may include the allocation of State and local dollars and/or the allocation of resources backed by State and local funds
- Suggested models in guidance:
 - Weighted funding based on student characteristics (a certain dollar amount per student based on estimated needs)
 - Staffing/supplies (e.g., one principal, one teacher per 20 students, an estimated amount for supplies and technology)
 - Combination of methodologies



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

What is a compliant methodology?

Methodologies can:

- Differentiate by grade span or school type
- Vary or scale based on student enrollment
- Consider additional needs in serving schools with “high concentrations of children with disabilities, English learners, or other such groups of students the LEA determines to require additional support”



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

Exceptions when Title I status may be considered:

- When the LEA is allocating more State and local funding to Title I schools because of their status
- Where requirements are met but for certain expenditures that meet the “intent and purposes” of Title I
 - LEA may exclude supplemental state or local funds used for programs that meet the “intent and purposes” of Title I, A. SNS Guidance Q&A 7



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

What about district-level activities?

If an LEA reserves state and local funds for district-level activities:

- The LEA must conduct activities with those funds in a manner that does not consider a school's Title I status.
 - For example, the LEA reserves State and local funds for a social worker at the district level.
 - The LEA deploys the social worker to different schools throughout the school year on an as-needed basis.
 - Access to or assignment of the social worker must be Title I neutral in order to comply with the general SNS requirement. SNS Guidance Section VI.



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

Are there any SNS exceptions?

Excluded from the SNS Methodology test:

- Single school LEAs;
- LEAs with only Title I schools.
- A grade span that contains only: a single school, non-Title I schools, or Title I schools.

SNS Guidance Q&A 26



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

Does this mean that State/local spending must be equal in Title I and non-Title I schools?

No

- However, the requirement will most often result in higher spending for the Title I schools within that same district
- ED may not mandate equalized spending
- Schools and grade spans have different concentrations of students
- Having higher spending in non-Title I schools is not necessarily an indicator of violation so long as the methodology is appropriate



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

Do we look at budget or expenditures?

The test is on methodology – look at amounts allocated/budgeted

- But also look at how allocations match up with spending in monitoring
- Do not have to adjust to account for changes occurring during the school year



Supplement, Not Supplant

ESSA Title I, A Sec. 1118(b) SNS

Evidence of Compliance

- The LEA must maintain documentation to demonstrate that the LEA allocated State and local funds to schools in accordance with its methodology
- An LEA must keep records to show compliance with program requirements and facilitate an effective audit (34 C.F.R. 76.730-76.731).

Examples: written methodology, calculations performed by the LEA to implement the methodology

SNS Guidance Q&A 19



Supplement, Not Supplant

MEP, Title II-A, and Title III-A

Programs outside of Title I-A can still use:

- Specific cost test
- Presumptions of supplanting



Supplement, Not Supplant

MEP, Title II-A, and Title III-A

Presumptions of Supplanting

1. The LEA used federal funds to provide services that the LEA was required to make available under other federal, state, or local laws.
2. The LEA used federal funds to provide services that the LEA provided with nonfederal funds (or for Title III, Part A, other federal funds, as noted below) in the prior year.
3. The LEA used MEP funds to provide services for participating children that the LEA provided with nonfederal funds for nonparticipating children.

These presumptions are rebuttable if the SEA or LEA can demonstrate that it would not have provided the services in question with non-federal funds had the federal funds not been available.



*NOT APPLICABLE to Title I-A



Supplement, Not Supplant

MEP and Title III-A

- Migrant Education Program – An LEA may exclude from determinations of compliance with the SNS requirement supplemental state or local funds spent in any school attendance area or school for programs that meet the intent and purposes of the MEP, as identified in Title I of ESEA.
- Title III, Part A - An SEA or LEA may only use funds under Title III, Part A to supplement the level of Federal, State, and local public funds that, in the absence of the Title III funds, would have been provided for programs for English learners and immigrant children and youth (Section 3115(g) of ESEA (20 USC 6825(g))).



Supplement, Not Supplant

REAP and SRSA Funds

Rural Education Achievement Program (REAP) and Small, Rural School Achievement (SRSA) include an additional SNS provision:

- **if the activity is one that would ordinarily be covered with other Federal, State, or local funds** (for example, in most cases, standard textbook purchases would ordinarily be covered with State or local funds)

To rebut the presumptions: **the school district may be able to demonstrate that, because of certain changes, it no longer can support an activity with other Federal, State, or local funds that it supported in the prior year.**

The LEA must be able to demonstrate through written, contemporaneous documentation (e.g., State or local legislative action, budget information, school board minutes, or other materials) that it would not be able to fund a particular activity in the absence of funds.



[The Rural Education Achievement Program](#)



Maintenance of Equity

ARP ESSER recipients must comply with these new requirements.

- Ensure that States and LEAs do not use ARP ESSER funds to reduce State and local financial support for education.
- Ensure that each LEA safeguards its high-poverty schools from disproportionate cuts to funding and staffing.



Maintenance of Equity

Identifying High Poverty Schools

A school in the highest quartile (25%) of schools served by such local educational agency based on the percentage of economically disadvantaged students served, as determined by the State.

- Includes charter schools
- Guidance: round up to nearest whole number of schools



Maintenance of Equity Basic Formula

$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} = \frac{\text{FY23 budgeted per – pupil expenditures}}{\text{FY23 enrollment}}$$

May submit Appendix B

$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} < \frac{\text{FY23 budgeted per – pupil expenditures}}{\text{FY23 enrollment}}$$

$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} > \frac{\text{FY23 budgeted per – pupil expenditures}}{\text{FY23 enrollment}}$$

Since FY22 is more than FY23, LEA must administer the test.



Maintenance of Equity Timeline & Compliance Pathways

12/31/2022

- List was uploaded on ALSDE's website and reported to the DOE.
- As of April 25, 2023, eleven (11) LEAs have not submitted Appendix B.

06/30/2023

- For those districts that did not pass the MOEquity test, they will receive a desk-review or on-site review for that fiscal year. A corrective action plan needs to be approved and on file by the end of the compliance season for that year.
- Throughout the year, ALSDE will provide specific support and assistance for those districts to ensure that MOEquity is met for the following fiscal year.

12/31/2023

- Non-compliant LEAs must have a corrective action approved and in place by 12/31/23.
- ALSDE will publish applicable LEA high-poverty school data for FY 2023.



Equitable Services – ESSA Rules

ESSA TITLE I, SECTION 1117

- › LEAs must provide educational services and benefits to eligible private school students (and teachers) that are equitable in comparison to the Title I services provided to public school students (ESSA Section 1117(a)(3)).

ESSA TITLE VIII, SECTION 8501

- › Title I, C – Migrant Children
- › Title II, A – Instruction
- › Title III, A – English Learners
- › Title VI, B – 21st CCLC



Equitable Services

Consultation (ESSA Section 1117(b); 8501(c))

Consultation is still key

- Written affirmation that timely and meaningful consultation occurred is required
- LEAs must give the option to private school officials to indicate their belief that timely and meaningful consultation did not occur or that the program design is not equitable with respect to eligible private school children.
- When disagreement, the LEA must provide in writing:
 - The basis of the disagreement,
 - The LEA's decision, and
 - The right to complain.



Equitable Services

LEA Maintains Control

- LEA plans, designs, and implements the program (through timely and meaningful consultation).
- LEA controls all finances.
 - Includes maintaining title to materials, equipment, and property purchased with those funds
- When no longer needed for the purposes of the program, equipment, and supplies must be removed (76.661(b); 200.313(a)(1), (c)(1), and 200.314(a)).



Equitable Services

Title I, A Proportionate Share Calculation

Proportionate Share Formula (ESSA Section 1117(a)(4)):

- Determine the number of children from low-income families residing in each Title I participating attendance area who attend public and private schools.
- Figure out the proportion of children in private schools.
- Apply the private school proportion to the LEA's total Title I allocation to determine the equitable services proportionate share.
- Include funds transferred into Title I.



Equitable Services

Title I, A Proportionate Share Calculation - **Carryover**

B-28: How does the 15 percent carryover limitation in ESEA Section 1127(a) apply to equitable services carryover?

“[I]f an LEA exceeds the carryover limitation, and an SEA reduces the LEA’s allocation as a result, such reduction may not come from the portion of carryover funds used to provide equitable services.”

(Exception: if one or more private schools decline some or all services AND there are no other participating private schools)



ALSDE Compliance Monitoring



Compliance Monitoring

§ 200.329 Monitoring by the non-Federal entity.

The non-Federal entity (ALSDE) is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function, or activity. See also §200.332



Compliance Monitoring

- Fiscal Documentation and Financial Reports
- Personnel/Time and Effort
- Equitable Services
- Gold Nuggets
- Clarifications



Compliance Monitoring

Fiscal Documentation and Financial Reports

- General Ledgers (Summary vs. Detail)
- Budget Analysis Reports
 - GEER I and ESSER I
 - ESSER II and *ESSER II State Reserve*
 - ARP ESSER and *ARP ESSER State Reserve*
- Schoolwide Program Expenditure Link to ACIP
- Application Approval & Compliance



RUN DATE:
RUN TIME:

MCAI BUDGETARY ACCOUNTING SYSTEM
DETAIL GENERAL LEDGER REPORT
BOARD OF EDUCATION
PERIOD / FISCAL YEAR : 00/2023 TO 04/2023

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	Description							
COMMENT	TX #	J/C	DATE	REFERENCE	BEGINNING BALANCE	DEBIT	CREDIT	ENDING BALANCE
15101-RUGWIX	151369	A/P	10/31/2022	10/2022/3606		119.95	0.00	
13175-AMAZON CAPITAL SERVICES IN	151980	A/P	11/30/2022	11/2022/3648		89.27	0.00	
10630-KOHL'S	151980	A/P	11/30/2022	11/2022/3648		40.00	0.00	
797-ACCO BRANDS CORPORATION	152041	A/P	11/30/2022	11/2022/3654		880.00	0.00	
ACCOUNT TOTAL :					0.00	1,129.22	0.00	1,129.22
12-5-1100-411-0080-4110-0-1200-0000	STUDENT CLASSRM SUPP-GRADES 1-6							
13175-AMAZON CAPITAL SERVICES IN	151443	A/P	11/10/2022	11/2022/3616		701.35	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		700.87	0.00	
ACCOUNT TOTAL :					0.00	1,402.22	0.00	1,402.22
12-5-1100-411-0100-4110-0-1200-0000	STUDENT CLASSRM SUPP-GRADES 1-6							
8791-HEINEMANN	151539	A/P	11/17/2022	11/2022/3627		943.80	0.00	
1111-LAKESHORE LEARNING MATERIAL	151539	A/P	11/17/2022	11/2022/3627		2,106.61	0.00	
13685-3P LEARNING INC	151539	A/P	11/17/2022	11/2022/3627		1,332.50	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		501.47	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		56.24	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		509.10	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		8.99	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		12.80	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		393.81	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		7.95	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		14.99	0.00	
13175-AMAZON CAPITAL SERVICES IN	152041	A/P	11/30/2022	11/2022/3654		25.54	0.00	
13175-AMAZON CAPITAL SERVICES IN	152041	A/P	11/30/2022	11/2022/3654		2,165.14	0.00	
ACCOUNT TOTAL :					0.00	8,078.94	0.00	8,078.94

RUN DATE:
RUN TIME:

MCAI BUDGETARY ACCOUNTING SYSTEM
DETAIL GENERAL LEDGER REPORT
BOARD OF EDUCATION
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797-ACCO BRANDS CORPORATION	152041	A/P	11/30/2022	11/2022/3654		880.00	0.00	
ACCOUNT TOTAL :					0.00	1,129.22	0.00	1,129.22
12-5-1100-411-0080-4110-0-1200-0000		STUDENT CLASSRM SUPP-GRADES 1-6						
13175-AMAZON CAPITAL SERVICES IN	151443	A/P	11/10/2022	11/2022/3616		701.35	0.00	
13175-AMAZON CAPITAL SERVICES IN	151639	A/P	11/30/2022	11/2022/3635		700.87	0.00	
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13175-AMAZON CAPITAL SERVICES IN	152041	A/P	11/30/2022	11/2022/3654		2,165.14	0.00	
ACCOUNT TOTAL :					0.00	8,078.94	0.00	8,078.94

Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

0012 - North Elementary School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
Title I Allocation				
Title I Parent and Family Engagement Allocation				
TOTAL Title I, Part A Allocation				



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

eGAP—School Allocation PPA

	Low Income	Minimum				
	%	# Public	Allocation	PPA	Public Amount	90% Portion
	C	D	E	F	G	H
0012 Elementary School	62.86 %	259	\$159,870.34	\$731.00	\$189,329.00	\$2,107.38



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

0012 - North Elementary School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
Title I Allocation	\$189,329.00			
Title I Parent and Family Engagement Allocation	\$2,107.38			
TOTAL Title I, Part A Allocation	\$191,436.38			



Description	2021	2021	2022
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
EXTENDED DAY/DEP CAR, REGULAR TEACHER			
12-5-9130-010-0012-4110-0-4711-0449	2,122.00	2,092.50	2,495.00
EXTENDED DAY/DEP CAR, REGULAR TEACHER			
12-5-9130-010-0012-4110-0-4800-0478	264.00	0.00	0.00
EXTENDED DAY/DEP CAR, RETIRED TEACHER			
12-5-9130-018-0012-4110-0-4711-0449	0.00	0.00	464.00
EXTENDED DAY/DEP CAR, STATE RETIREMENT			
12-5-9130-220-0012-4110-0-4711-0449	0.00	0.00	0.00
EXTENDED DAY/DEP CAR, STATE RETIREMENT			
12-5-9130-220-0012-4110-0-4800-0000	0.00	0.00	0.00
EXTENDED DAY/DEP CAR, SOCIAL SECURITY			
12-5-9130-230-0012-4110-0-4711-0449	132.00	116.52	184.00
EXTENDED DAY/DEP CAR, FEDERAL MEDICARE			
12-5-9130-240-0012-4110-0-4711-0449	31.00	27.25	44.00
EXTENDED DAY/DEP CAR, UNEMPLOYMENT			
12-5-9130-250-0012-4110-0-4711-0449	1.00	0.20	3.00
EXTENDED DAY/DEP CAR, STUDENT CLASSRM SUPP			
12-5-9130-411-0012-4110-0-4711-0449	250.00	205.88	250.00
*** TOTAL EXPENDITURES:	179,127.91	180,901.32	191,436.38
*** CCTR 0012 ***			
TOTAL REVENUES:			
TOTAL EXPENDITURES:	179,127.91	180,901.32	191,436.38
DIFFERENCE:	-179,127.91	-180,901.32	-191,436.38

Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

Budget Analysis Report—Parent and Family Engagement Allocation

OTHER STUDENT SUPP, PARENT INST SUPPLIES

12-5-2190-413-0012-4110-0-1200-0173

1,857.91

1,857.91

2,107.38



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

0012 - North Elementary School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
Title I Allocation	\$189,329.00	\$189,329.00		
Title I Parent and Family Engagement Allocation	\$2,107.38	\$2,107.38		
TOTAL Title I, Part A Allocation	\$191,436.38	\$191,436.38		



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

Coordination of Resources

Title I, Part A (General and Parent and Family Engagement)	
	Amount Allocated
Title I Allocation	\$189,329.00
Title I Parent and Family Engagement Allocation	\$2,107.38
TOTAL - Title I, Part A Allocation	\$191,436.38



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

0012 - North Elementary School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
Title I Allocation	\$189,329.00	\$189,329.00	\$189,329.00	
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TOTAL Title I, Part A Allocation	\$191,436.38	\$191,436.38	\$191,436.38	



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

ACIP Strategies

Required Resource(s):

Financial Resource: \$1623.00

Source of Funding: Title 1

Other Resource: Title I Informational

Meeting

Reading Night

Math Night

Parent Resource Room

Required Resource(s):

Financial Resource: \$52282.00

Source of Funding: Title I

Other Resource:

Required Resource(s):

Financial Resource: \$121382.00

Source of Funding: Title I

Other Resource:



Compliance Monitoring

Schoolwide Program Expenditure Link to ACIP

Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

0012 - North Elementary School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
<i>Title I Allocation</i>	\$189,329.00	\$189,329.00	\$189,329.00	\$189,329.00
<i>Title I Parent and Family Engagement Allocation</i>	\$2,107.38	\$2,107.38	\$2,107.38	\$2,107.38
<i>TOTAL Title I, Part A Allocation</i>	\$191,436.38	\$191,436.38	\$191,436.38	\$191,436.38



Compliance Monitoring

Application Approval & Compliance

Grant expenditures are in compliance with the application approved by the ALSDE in the eGAP system.

- 10% Variance (budget vs. actuals)
- Items are not in the application.
 - Reconcile/amend

Compliance Monitoring

- ✓ Fiscal Documentation and Financial Reports
 - Personnel/Time and Effort
 - Equitable Services
 - Gold Nuggets
 - Clarifications



Compliance Monitoring Personnel

Gross Employee Salary Report

- Continuation of Compensation during COVID Closures
 - Last page of the GESR with the total number of FTEs
FY18, FY19, FY20, FY21, FY22, FY23, and FY24
- Supplement Not Supplant – Personnel Unit Placement (Title I)
 - What units count as teachers?
010, 011, 012, 014, 015, 016, 018, 077, 078, 083, 084, and 091

Compliance Monitoring Personnel

Gross Employee Salary Report

- Paraprofessional Qualification Requirements
 - If coded 101, ensure that one of the following qualifications apply:
 - Completed 48 semester hours at an institution of higher education
 - Obtained an Associate's (or higher)
 - Obtained Level 3 on each of the following sections of the WorkKeys Assessment
 - Applied Math
 - Workplace Documents
 - Business Writing

Compliance Monitoring

Time and Effort

Samples of 100%, Split-Funded, Stipends, Substitutes, etc.

- After the Fact
 - Personnel Activity Report (PARs)
 - Certification statement
- Internal Controls for Payroll
 - Verify records prior to issuing payroll checks
 - Prevent payment to recent terminations
 - Demonstrate segregation of duties regarding payroll
- Reconciliation

Compliance Monitoring **Equitable Services**

Control of Equitable Services

- Subgrantee maintains control of the funds, materials, equipment, and property that support services to private school students.
- No checks should be made payable to non-public schools!

Compliance Monitoring

- ✓ Fiscal Documentation and Financial Reports
- ✓ Personnel/Time and Effort
- ✓ Equitable Services
 - Gold Nuggets
 - Clarifications



Compliance Monitoring Gold Nuggets

Equipment and Technology/Property Management

LEAs can ensure the following:

- Equipment is only used for **authorized purposes** and can demonstrate how it **safeguards equipment**.
- Maintenance procedures are in place to **keep property in good condition** and ensure students/families **are not charged fees**.
- Process to **formally dispose of equipment and/or supplies** and pay back the proportionate amounts is evident.
- **Yearly** physical inventory occurs.

Compliance Monitoring **Gold Nuggets**

Record Retention Policy

LEAs maintain federal program records, including programmatic and expenditure data for a minimum of five (5) years.

Compliance Monitoring Clarifications

ESSER and GEER-funded activities may continue after the liquidation period for a period deemed reasonable by the State.

The State of Alabama considers four (4) years a reasonable time.

All activities must end prior to funds reverting to the U.S. Treasury. (Four years after the obligation date)

Compliance Monitoring

New Guidance Implications

An activity paid from ESSER and/or GEER funds may continue past the September 30th obligation deadline for four (4) additional years if the activity is **properly obligated** and liquidated.

Some examples include:

- Software Subscriptions
- Textbook Purchases/Subscriptions
- Other Purchased Services

AN ACTIVITY MUST BE FULLY PAID BY THE LIQUIDATION DEADLINE TO CONTINUE SERVICES.

Compliance Monitoring

Proper Obligations

If the obligation is for...	The obligation is made...
Acquisition of real or personal property	On the date on which the LEA makes a binding written commitment to acquire the property
Personal services by an employee of the LEA	On the date when services are performed
Personal services by a contractor who is not an employee of the LEA	On the date on which the LEA makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the LEA makes a binding written commitment to obtain work

Compliance Monitoring New Guidance Timeline

Fund Source	Obligation Deadline	Liquidation Deadline	Services Must End By...
ESSER I ESSER I State Reserve GEER I	September 30, 2022	December 29, 2022	September 30, 2026
ESSER II ESSER II State Reserve ESSER II State Reserve LETRS GEER II	September 30, 2023	December 29, 2023	September 30, 2027
ARP ESSER ARP ESSER State Reserve ARP ESSER State Reserve – Special LEAs	September 30, 2024	December 29, 2024	September 30, 2028

Federal Procurement Procedures



Procurement Procedures

Objectives:

- Provide a general overview of Uniform Guidance requirements as they pertain to procurement
- Obtain knowledge of differences between Uniform Guidance procurement requirements and State laws governing procurement



Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

What is the purpose of Uniform Guidance?

- Uniform Guidance is issued by the U.S. Office of Management and Budget (OMB) and provides various requirements pertaining to the administration of federal awards.
- Uniform Guidance also contains audit requirements for federal awards. The Department of Examiners of Public Accounts audits the federal awards in accordance, among other standards, with Uniform Guidance.

[2 C.F.R Part 200](#)



Policies For Non-federal Entities (Local Policy)

Uniform Guidance requires non-federal entities to adopt certain federal procurement policies. In 2016, the ALSDE sent a memo to City and County Superintendents advising of the Uniform Guidance policy requirements.


Key Point: The threshold dollar amounts changed in 2018 (i.e. micro-purchase increased from \$3,500 to \$10,000 and the simplified acquisition threshold increased from \$150,000 to \$250,000). These thresholds are revisited every five (5) years.



July 18, 2016

MEMORANDUM

TO: City and County Superintendents of Education

FROM: Andy Craig 
Deputy State Superintendent
Administrative and Financial Services

RE: PART 200- Uniform Guidance for Federal Programs

Most of the federal funds received by local boards of education (including Child Nutrition Program Funds) are now subject to the requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements-Part 200 ("Part 200"). The U. S. Department of Education and the U. S. Department of Agriculture have implemented Part 200 requirements that are now applicable to Alabama school boards. Part 200 contains requirements that school boards must have written policies to document certain procedures that will be followed for federal program funds. Enclosed are examples of written policies to assist you in developing the policies for your school board.

Although federal programs and child nutrition programs are subject to the same procurement requirements of state laws governing school board funds, Part 200 contains some additional purchasing requirements for purchases with federal and child nutrition program funds. Procurement transactions that are not subject to the state procurement laws (see example written policies), but exceed the aggregate amount of the federal micro-purchase threshold (currently ~~\$3500~~), will need price or rate quotes from two or more qualified sources. Additionally, a school board utilizing the national purchasing cooperatives authorized under state law for federal program and child nutrition program purchases should obtain documents that show the Part 200 competitive bid requirements were met.



Internal Controls

- Maintain internal control over federal programs
- Comply with federal statutes, regulations and the terms and conditions of the federal award
- Evaluate and monitor compliance with federal statutes, regulations and the terms and conditions of the federal award
- Take prompt action when/if noncompliance is identified

Key Point: Make sure you know which award you're spending from and familiarize yourself with its requirements.

[§ 200.303 Internal Controls](#)



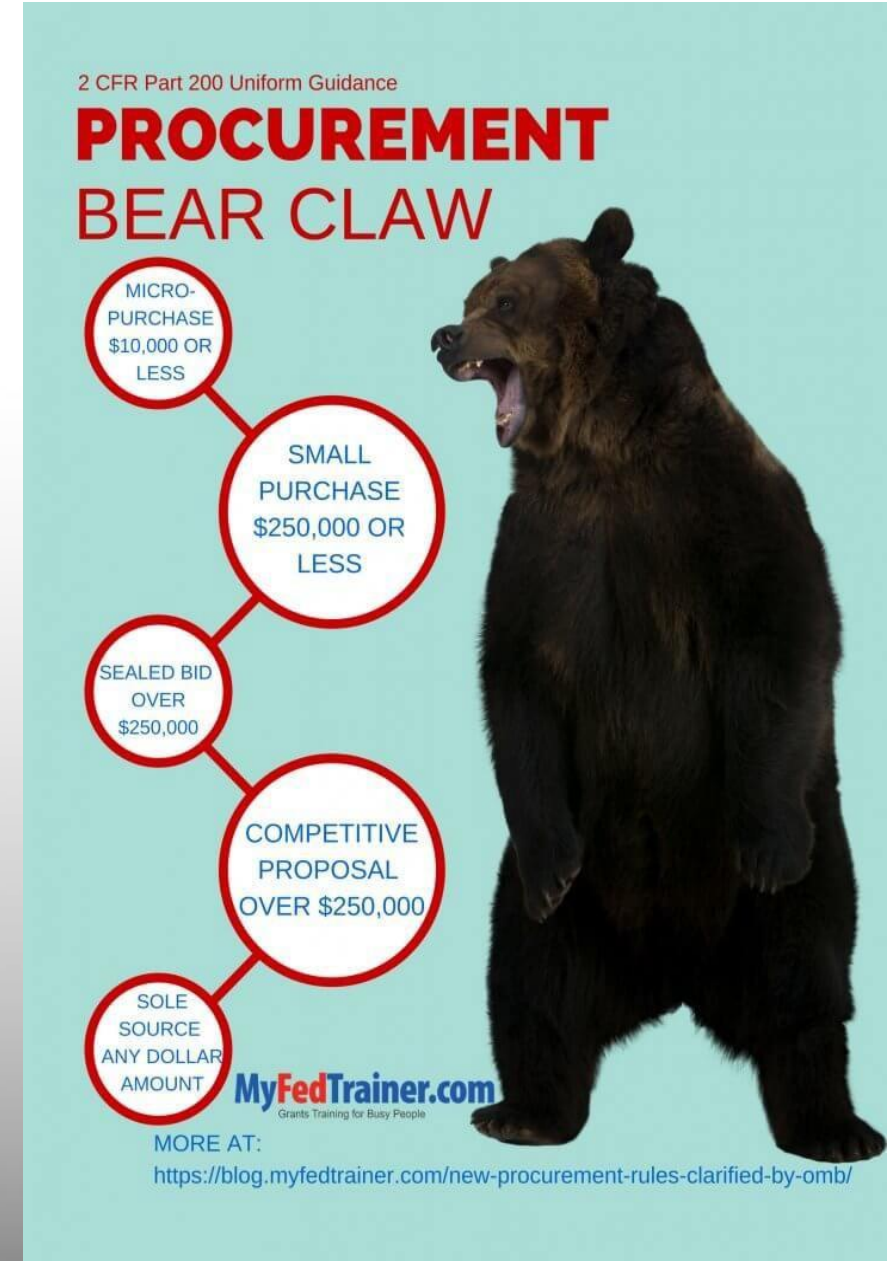
Uniform Guidance: Five Methods of Procurement

1. Micro-Purchases
2. Small Purchases
3. Sealed Bids
4. Competitive Proposals
5. Noncompetitive (Sole Source) Proposals



Uniform Guidance Procurement BEAR CLAW

Must comply with the most restrictive requirements, so keep in mind thresholds for competitive bid law and public works laws. This will ensure compliance with all layers.



Uniform Guidance Thresholds

- Consider the State laws and regulations and any local policies.
 - Ex. Uniform Guidance requires sealed bids when contracts exceed \$250K. However, State laws kick in at lesser amounts.

Procurement Type	When It Can Be Used	Process and Procedure
Micro-purchase	<ul style="list-style-type: none"> Applies to the purchase of property, supplies or services. Contract is under micro-purchase threshold of \$10,000 	<ul style="list-style-type: none"> Purchase can be made without going to bid or obtaining quotes Unit of government can choose to lower these thresholds. The change in thresholds must be documented
Small Purchase	<ul style="list-style-type: none"> Applies to the purchase of property, supplies, or services Contract is for more than \$10,000 but less than \$250,000 	<ul style="list-style-type: none"> Price or rate quotations must be obtained from at least two sources Unit of government can choose to lower these thresholds. The change in thresholds must be documented
Sealed Bids	<ul style="list-style-type: none"> Contract for goods or services exceeds \$250,000 Construction contracts, regardless of contract price 	<ul style="list-style-type: none"> Bids must be publicly advertised Contract must be for a firm fixed price Complete, adequate, and realistic specification our purchase description is made available. Bid must be solicited from an adequate number of qualified sources (government website and paper of general circulation) Bid must be opened publicly Bid must provide for sufficient response time Contract award must be made to the lowest responsible bidder
Request for Proposals (RFP)	<ul style="list-style-type: none"> Used for fixed price or cost reimbursement contracts Can only be used when conditions are not appropriate for sealed bids 	<ul style="list-style-type: none"> RFP's must be public and identify all evaluation factor Unit of government must have a written method for evaluating proposals Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the unit of government

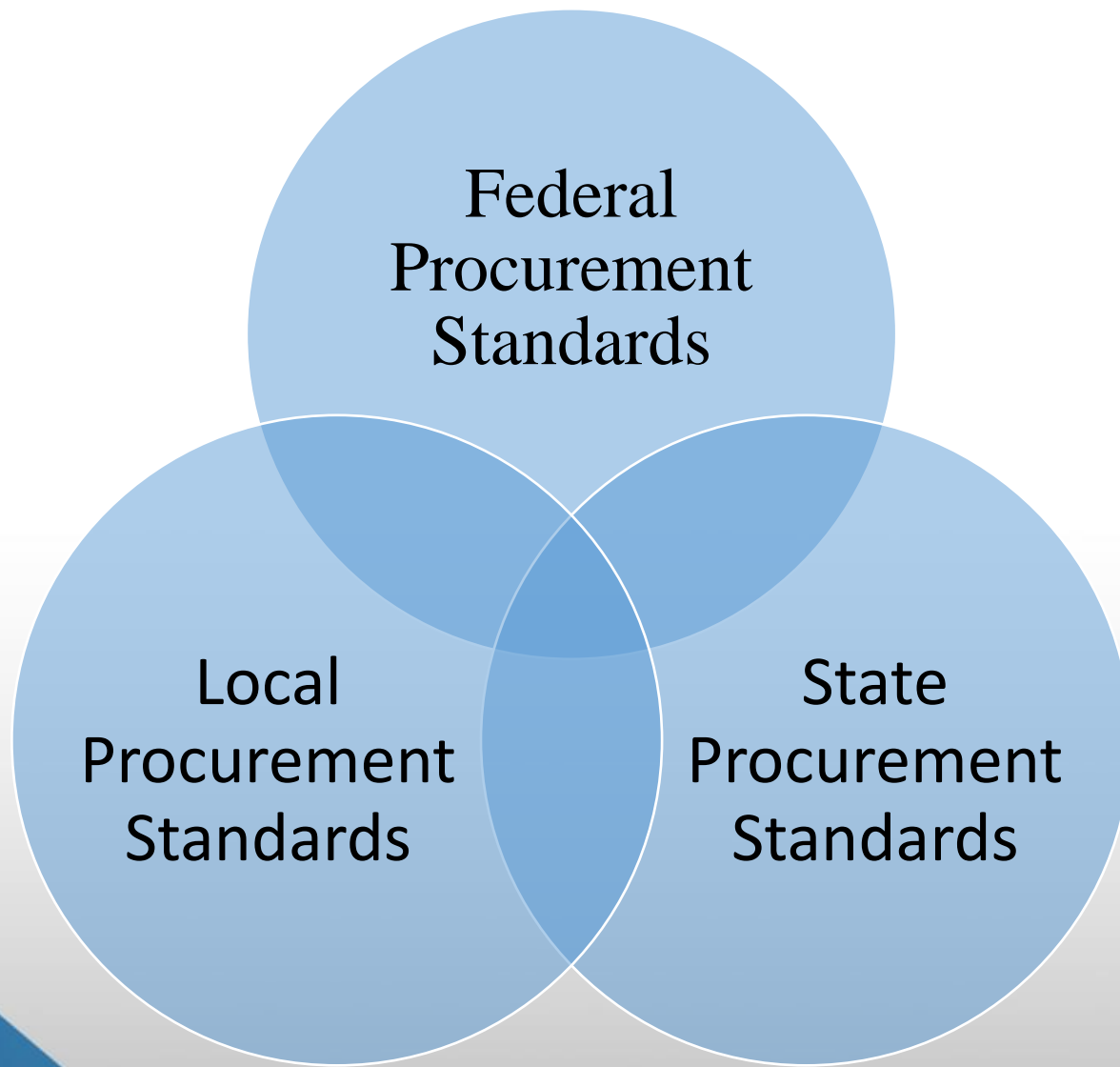
Procurement Threshold Summary

Threshold			Quote/Bid
\$0.00 to \$9,999.99	(Professional) Service or Vendor	Micro Purchasing	None – management approval
\$10,000.00 to \$249,999.99	(Professional) Service	Small Purchasing	2 Formal Quotes
\$10,000.00 to \$14,999.99	Vendor	Small Purchasing	2 Formal Quotes
\$15,000.00 to \$249,999.99	Vendor	Small Purchasing	Local Bid or State Bid, Sealed
\$250,000 and up	(Professional) Service or Vendor	Large Purchasing	Sealed Bid

Exceptions to the Alabama Competitive Bid Law still require two (2) quotes for purchases between \$10,000 - \$249,999.99, if federal funds are used.

Ex. Professional services are exempt from state bidding requirements but are required to get two (2) quotes for purchases between \$10,000.00 - \$249,999.00.

****These amounts do change periodically. Keep in mind State laws.**



You must be aware of federal, state and local procurement requirements and comply with all levels.



State Purchasing Laws for K-12 Schools

- **Alabama Competitive Bid Law** – *Code of Alabama 1975*, Section 16-13B-1, et. al.
 - For the procurement of goods and services of \$15,000 or more (not limited to a single purchase but applies to the aggregate purchase of \$15K of like items over the FY).
- **Information Technology Joint Purchasing Agreements** – *Code of Alabama 1975*, Section 16-61E-1, et. al. (ALJP NOT SEALED BIDS – SEE NEXT SLIDE)
- **Public Works Law** – *Code of Alabama 1975*, Section 39-1-1, et. al.
 - For public works contracts of \$50,000 or more
 - Public Works Contract is defined as, “The construction, installation, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, curbs, gutters, side walls, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, installed, repaired, renovated, or maintained on public property and to be paid, in whole or in part, with public funds or with financing to be retired with public funds in the form of lease payments or otherwise.”



State Purchasing Laws for K-12 Schools

Information Technology Joint Purchasing Agreements – ALJP Contracts

- The ONLY federal money that can be used to make purchases using Information Technology Joint Agreements (pursuant to Code of Alabama 16-61E-1) ALJP Contracts are E-Rate funds (if the purchase is over \$250,000).
- This is because E-Rate funds are NOT subject to Uniform Guidance.
- The ALJP contracts are currently not solicited through a sealed bid process which is required for federal purchases subject to Uniform Guidance over \$250,000.



Federal Funds Single Audit



Single Audit Requirement

The audit requirements of 2 C.F.R. Part 200.501(a) state that a non-federal entity that expends \$750,000 or more during the nonfederal entity's fiscal year in **federal awards** must have a single audit conducted in accordance with §200.514 except when it elects to have a program-specific audit conducted in accordance 2 C.F.R. Part 200.501(b).



Single Audit Requirement

The [Compliance Supplement](#) is a document that identifies existing, important compliance requirements that the federal government expects to be considered as a part of an audit by the 1996 Amendments to the Single Audit Act.

The Compliance Supplement provides a source of information for audits to understand the federal program's objectives, procedures, and compliance requirements subject to the audit as well as audit objectives and suggested audit procedures for determining compliance with these requirements.

Federal awarding agencies are encouraged to continue to shift their focus in grants management from one heavy on compliance to a balanced approach that includes establishing measurable program and project goals and analyzing data to improve results.



Questions

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