

Policy

BOARD OF EDUCATION
HORTONVILLE AREA SCHOOL DISTRICT

FINANCES
6110 / Page 1 of 5

GRANT FUNDS

It is the objective of the Board - to provide equal educational opportunities for all District students. Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that benefit students and the educational program. Therefore, it is the intent of the Board to study Federal legislation to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The District Administrator shall review new Federal education legislation and prepare proposals for programs the District Administrator deems would be of aid to the students of this District. The District Administrator shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal regulations and guidelines. The District Administrator shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Grant Proposal Development

- A. All grant proposals must support at least one (1) District goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Review

- A. Each grant proposal shall be reviewed and approved by the District Administrator prior to submission to the funding source.

Mandatory Disclosures

The District must promptly disclose whenever they have credible evidence of a violation of Federal criminal law potentially affecting the Federal award including, but not limited to, any fraud,

Policy

**BOARD OF EDUCATION
HORTONVILLE AREA SCHOOL DISTRICT**

**FINANCES
6110 / Page 2 of 5**

embezzlement, bribery, gratuity violations, identity theft, or sexual assault and exploitation, or a violation of the Civil False Claims Act (2 D.F.R. 200.113) regarding the obligation to report credible information related to conduct prohibited by the Trafficking Victims Protection Act, 22 U.S.C. 7104c.

The disclosure must be made in writing to the Federal agency and the agency's Office of Inspector General, and to the pass-through entity, such as the Department of Public Instruction.

Whistleblower Protections

An employee of the District may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information to the appropriate agency or individual that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract or grant. See Policy 8900 – Fraud.

Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines.
- B. The District Administrator is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The District Administrator is responsible for administering grant funds in a manner consistent with underlying agreements, program applicable statutes, regulations and objectives, and the terms and conditions of the grant award.
- D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The District Administrator shall require that each draw of Federal monies be aligned with District's payment process (whether reimbursement, cash advance or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding. Maintenance of Effort (MOE) and Maintenance of Equity (MOEquity) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

Policy

BOARD OF EDUCATION HORTONVILLE AREA SCHOOL DISTRICT

FINANCES
6110 / Page 3 of 5

- F. The District Administrator is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.
- G. Program reports including but not limited to audit, site visits and final reports shall be submitted to the District Administrator for review and distribution to the Board and other appropriate parties.

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The District Administrator shall provide for the following:

- A. Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, the year the Federal award was issued, and name of the Federal agency or pass-through entity. Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant. Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.
- C. Effective control over and accountability for all funds, property, and other assets. The District must adequately safeguard all assets and assure that ensure they are used solely for authorized purposes.
Further, the District must:
 - 1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
 - 2. comply with the U.S. Constitution, Federal statutes, regulations and the terms and conditions of the Federal award;
 - 3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award; and
 - 4. take prompt action when instances of noncompliance are identified
- D. Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes

Policy

BOARD OF EDUCATION HORTONVILLE AREA SCHOOL DISTRICT

FINANCES
6110 / Page 4 of 5

information the Federal awarding agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.

- E. Actual expenditures or outlays must be compared with budgeted amounts for each Federal award.
- F. Recordkeeping and written procedures to the extent required by Federal, State, local, and grantor rules and regulations pertaining to the grant award and accountability, accountability including, but not limited to the following areas:
 - 1. cash management in accordance with 2 C.F.R. 200.305
 - 2. allowability of costs in accordance with subpart E and the terms and conditions of the Federal award
 - 3. conflict of interest
 - 4. procurement
 - 5. equipment management
 - 6. conducting technical evaluations of proposals and selecting recipients
 - 7. compensation and fringe benefits
 - 8. travel
- G. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.
- H. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

Audit Requirements

A single or program-specific audit (2 C.F.R. 200.514, 2 C.F.R. 200.507) is required for any year if the District expends \$1,000,000 or more in Federal awards during the District's fiscal year. When Federal awards expended are less than \$1,000,000, the District may be exempt from Federal audit requirements (2 C.F.R. 200.501) for that year. However, in all instances, the District's records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

The District shall:

- A. arrange for the audit required in accordance with 2 C.F.R. 200.509 and make sure that the audit is properly performed and submitted in accordance with 2 C.F.R. 200.512;
- B. prepare financial statements including the schedule of expenditures of Federal awards in accordance with 2 C.F.R. 200.510;
- C. promptly follow up and take corrective action on audit findings, including preparing a summary schedule of prior audit findings and a corrective action plan (2 C.F.R. 200.511); and
- D. provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

Policy

BOARD OF EDUCATION
HORTONVILLE AREA SCHOOL DISTRICT

FINANCES
6110 / Page 5 of 5

Certifications and Records Retention

Financial reports must include a certification, signed by an official who is authorized to legally bind the District. The certification should state:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to, violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812"

Each certification must be maintained pursuant to the requirements of 2 C.F.R. 200.334. The District shall retain all Federal award records for three (3) years from the date of submission of the final financial report or longer if required by the Board-adopted retention schedule.

Legal Resources

2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.113, 200.302, 200.307

2 C.F.R. 200.309, 200.310, 200.313, 200.318 - .320, 200.343(b) & (e), 200.403

2 C.F.R. 200.404 and 200.406, 200.501-511

34 C.F.R. 75.707, 76.563, 76.565, 76.707

Compliance Supplement for Single Audits of State and Local Governments

20 U.S.C. 7906

31 U.S.C. 3729-3733

Compliance Supplement for Single Audits of State and Local Governments

20 U.S.C. 7906

©Neola 2024