BP/SP3230.1 Federal Grant Health And Human Services (Hhs) **Status:** ADOPTED
Business and Noninstructional Operations January 13, 2020

The Modoc County Superintendent of Schools and the Modoc County Board of Education recognize the County Office's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The County Office shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards specified in 45 CFR Part 75 and any stricter state laws and County Office policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The County Superintendent or designee shall ensure that the County Office's financial management systems and procedures provide for the following: (2 CFR 200.302 and 45 CFR Part 75)

1. Identification in County Office accounts of each federal award received and expended and the federal program under which it was received

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.328 and 45 CFR Part 75

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments as specified in 45 CFR 75

7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.305 and 45 CFR Part 75 and the terms and conditions of the federal grant award

The County Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the County Office can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303 and 45 CFR Part 75.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property. (45 CFR Part 75.320)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

The County Office shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328 and 45 CFR Part 75)

Legal Reference:
EDUCATION CODE
42122-42129 Budget requirements
CODE OF FEDERAL REGULATIONS, TITLE 2
180.220 Amount of contract subject to suspension and debarment rules
200.0-200.521 Federal uniform grant guidance, especially:
200.1-200.99 Definitions
200.100-200.113 General provisions
200.317-200.326 Procurement standards
200.327-200.329 Monitoring and reporting
200.333-200.337 Record retention
200.400-200.475 Cost principles
200.500-200.521 Audit requirements
CODE OF FEDERAL REGULATIONS, TITLE 34
76.730-76.731 Records related to federal grant programs
CODE OF FEDERAL REGULATIONS, TITLE 48
2.101 Federal acquisition regulation; definitions
U.S. Government Accountability Office: http://www.gao.gov
CODE OF FEDERAL REGULATIONS, TITLE 45
Chapter A Subchapter A Part 75