Winslow Unified School District #1
Federal Programs Department
Standard Operating Procedure (SOP)
General Purchasing with Federal Funds (FY27)

Purpose

The purpose of this Standard Operating Procedure (SOP) is to establish uniform procedures for requesting, approving, purchasing, and documenting travel funded in whole or in part with federal grant funds administered by Winslow Unified School District #1.

These procedures are designed to ensure compliance with:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)
- Arizona procurement laws and regulations
- Winslow Unified School District Governing Board policies and administrative procedures
- Federal grant program requirements
- Generally accepted internal control standards

Federal funds are public funds and must be managed with the highest level of fiscal responsibility, transparency, and accountability.

Scope

This procedure applies to all district employees whose conference registration, lodging, transportation, meals, or other travel expenses are paid with federal grant funds, including but not limited to:

- Title I, Part A
- Title II, Part A
- Title III
- Title IV, Part A
- McKinney-Vento
- IDEA (when applicable)
- School Improvement Grants
- Any other federally funded program administered by the Federal Programs Department.

Federal Cost Principles

All travel expenditures charged to a federal grant must be:

- **Necessary** to accomplish the objectives of the grant.
- **Reasonable** in nature and cost.
- **Allocable** to the benefiting federal program.
- **Allowable** under federal regulations and the specific grant.

- **Consistent** with district travel policies.
- **Properly documented** before, during, and after travel.

Travel that does not meet these requirements will not be approved for payment.

Internal Controls

Winslow Unified School District maintains a system of internal controls designed to:

- Safeguard public funds.
- Prevent fraud, waste, and abuse.
- Ensure segregation of duties.
- Verify compliance with federal regulations.
- Prevent unauthorized commitments.
- Maintain complete documentation for monitoring and audit purposes.

Accordingly:

- Employees may **not** register for conferences, reserve lodging, purchase airline tickets, or otherwise obligate district funds prior to approval.
- Only authorized district personnel may commit district funds.
- Federal Programs staff are responsible for preparing travel requests funded with federal grants.
- The Business Office is responsible for issuing Purchase Orders and processing payments.
- No reimbursement is guaranteed for expenses incurred without prior approval.

These controls help ensure compliance with federal regulations and reduce the risk of questioned costs during state or federal audits.

Roles and Responsibilities

Employee/Traveler

The employee requesting travel shall:

- Obtain supervisor approval before submitting travel documentation.
- Provide all required travel information.
- Submit documentation within established timelines.
- Attend only approved conferences related to assigned duties.
- Maintain receipts when required.
- Submit any required post-travel documentation promptly.

Supervisor or Principal

The supervisor shall verify:

- The travel supports district and program goals.
- The employee's attendance is appropriate.

- Budget capacity exists.
- The travel aligns with grant objectives.

Federal Programs Department

The Federal Programs Department shall:

- Verify grant allowability.
- Ensure funding availability.
- Prepare travel requests.
- Coordinate registrations.
- Arrange lodging and transportation when applicable.
- Maintain grant documentation.
- Monitor compliance with federal requirements.

Business Office

The Business Office shall:

- Review purchasing documentation.
- Verify budget availability.
- Issue Purchase Orders.
- Process payments after required documentation is received.
- Maintain official accounting records.

Travel Approval Procedures

Step 1 – Obtain Supervisor Approval

Prior to requesting travel, employees shall obtain approval from their immediate supervisor or principal.

The supervisor shall verify:

- Program need
- Budget availability
- Appropriate funding source
- Alignment with grant objectives

Out-of-state travel requires Governing Board approval before travel arrangements may begin.

Step 2 – Submit Required Documentation

Employees shall provide the following information to the Federal Programs Department:

- Conference title

- Purpose of travel
- Conference agenda
- Dates of travel
- Names of all attendees
- Hotel information (if applicable)
- Transportation needs
- Registration information

Incomplete requests may delay approval.

Step 3 – Federal Programs Review

Federal Programs staff shall review the request to determine whether the travel:

- Supports the approved grant activities
- Is an allowable use of federal funds
- Is reasonable in cost
- Is necessary to accomplish program objectives

If approved, Federal Programs staff will:

- Prepare the Travel Request
- Complete the Purchase Requisition
- Register attendees
- Reserve lodging (when applicable)
- Coordinate transportation arrangements

Step 4 – Business Office Approval

The Business Office reviews the documentation for:

- Budget compliance
- Procurement compliance
- District policy compliance
- Availability of funds

Once approved, an official Purchase Order is issued.

No travel reservations or purchases may occur until the Purchase Order has been issued.

Step 5 – Vendor Processing

Federal Programs staff will transmit the approved Purchase Order to the vendor.

Providing accurate vendor contact information helps prevent delays.

Step 6 – Invoice Review and Payment

Invoices are typically submitted to both:

- Federal Programs Department
- Business Office

Prior to payment, district staff verify:

- Services were received.
- Registration was completed.
- Charges agree with the Purchase Order.
- Invoice accuracy.

The Business Office processes payment only after completing the required **three-way match** between:

- Purchase Order
- Vendor Invoice
- Receiving or supporting documentation

This internal control helps prevent duplicate, inaccurate, or fraudulent payments.

Allowable Travel Costs

When approved and supported by the applicable grant, allowable costs may include:

- Conference registration
- Lodging
- Commercial airfare
- Mileage reimbursement
- Parking
- Ground transportation
- Rental vehicles (when approved)
- Baggage fees
- Meals and incidental expenses consistent with district travel policies

Personal expenses, entertainment, alcohol, companion travel, upgrades, and other unallowable costs will not be paid with federal funds.

Procurement Requirements

Travel-related purchases are subject to federal procurement requirements.

Purchases Up to $10,000

Generally require one documented quote or published pricing.

Purchases Over $10,000

Require a minimum of three competitive written quotations unless an approved procurement exception applies.

Employees shall not divide purchases to avoid procurement thresholds.

Documentation Requirements

The official grant file shall include, as applicable:

- Travel Request
- Supervisor approval
- Governing Board approval (when required)
- Conference agenda
- Registration confirmation
- Purchase Order
- Hotel confirmation
- Transportation documentation
- Vendor invoices
- Receiving documentation
- Procurement records
- Payment documentation

Complete documentation is required for audit purposes.

Record Retention

Travel documentation shall be maintained in accordance with:

- Federal record retention requirements
- Arizona record retention schedules
- District records management procedures

Records may be reviewed during monitoring visits, Single Audits, or other compliance reviews.

Processing Timeline

Because travel funded with federal grants requires multiple levels of approval, employees are encouraged to submit requests **at least four to eight weeks prior to travel**.

Additional processing time may be required for:

- Board approval
- Out-of-state travel
- Large conferences
- Vendor processing delays

Late submissions may not be approved.

Compliance Expectations

Employees shall not:

- Register for conferences before approval.
- Purchase airline tickets using personal funds without authorization.
- Reserve hotel rooms outside approved procedures.
- Commit the district to any expense.
- Split purchases to avoid procurement requirements.
- Charge personal expenses to federal grants.
- Make purchases that are not allowable under the applicable grant.

Failure to comply with this procedure may result in:

- Denial of payment or reimbursement
- Disallowance of costs
- Repayment of federal funds
- Audit findings
- Corrective action
- Disciplinary action consistent with district policy

Questions

Questions regarding conference travel, allowable costs, or federal grant requirements should be directed to the Federal Programs Department **before** making any travel arrangements. Early consultation helps ensure compliance with federal regulations and prevents delays in processing.