

FEDERAL FISCAL COMPLIANCE

The **Lone Tree School District #6** shall appoint one individual annually to serve as the authorized representative for the Title I program in accordance with state Title I requirements. This individual 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, unless the district specifies otherwise, and shall receive Title I updates and mailings.

The **Lone Tree School District** Board approves the authorization of the **Administrator** as the authorized representative for the following federal programs: Title I, Title II Part A, Title III, Title IV Part A, RLIS funds¹, School Food Service, Comprehensive School Reform, and Federal Vocation Program in addition to any additional federal funds, or formula or competitive grants.

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, local policies must be followed.

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 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.

¹ Rural and Low-Income School grant program, AKA, Rural Education Achievement Program (REAP) - <https://www2.ed.gov/programs/reaprlisp/index.html>

REQUIRED

Descriptor Code: HBAA

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 at least three years, 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.

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

- ABCD, Record Retention
- ABCD-E, Record Retention Schedule
- HBAA-AR1, Federal Fund Expenditures & Inventory Requirements
- HBAA-AR2, District Personnel Time and Effort
- HBAA-E, District Personnel Time and Effort Form
- HCAA, Purchasing

End of Lone Tree School District #6 Policy HBAA

Adopted: 02/22