

Coffeeville School District
FISCAL POLICIES AND PROCEDURES

IV. Internal Controls

The Special Education Department of CSD will utilize the established internal controls in place at the District. CSD agrees to adhere to guidelines given by MDE/OSE with regards to budgeting and expending funds. The following procedures describe how funds are expended and tracked:

PERSONNEL Personnel paid with IDEA sub-grant funds are included in the yearly fiscal budget. Each employee will sign the semi-certification form bi-annually (last working day in December and in May). Personnel Activity Reports will be maintained to document work hours and pay. These records are maintained for a minimum of five years.

CONTRACTUAL SERVICES A contractual agreement will be signed by both parties and approved by the Board of Education when contractual services are needed and prior to implementation of those services. Those services are also included in the IDEA budget.

PURCHASING OF COMMODITIES (Equipment and instructional supplies)

Within the budgeted amount, equipment and supplies (instructional, evaluation, and office) will be purchased to ensure that students with disabilities are receiving services as outlined within Individualized Education Plans. Requisitions will be completed prior to any purchasing of any budgeted equipment and necessary supplies.

Prior to the purchase of any office/evaluation/instructional supply, a requisition must be submitted to the Director of Special Education. Special Education Teachers and Speech Language Pathologist may submit request along with vendor information, quote at the end of the school year to allow for ordering over the summer, so that items are in place for the up-coming school year. Additional orders will be handled through the same process during the year.

The procedures for buying supplies are listed below once requisitions are completed submitted for approval:

When request for supplies are submitted and approved by the Director of Special Education:

1. Requisition orders are generated, and submitted to CSD Central Office Accounts Payable Clerk.
2. The requisition order is generated and a PO is created. It is submitted and signed by the Special Education Director and submitted to the Superintendent for approval and signature. The order is placed by the Special Education Director.
3. Once the order is shipped/delivered, the receiving employee verifies receipt of all items on the purchase order.
4. Once an invoice is received, the invoice is then signed as proof of receipt by the Director and returned along with the purchase order to the CSD Accounts Payable Office for payment.
5. All documentation of payment is kept in the Financial Office.

For accounting records, the following source documentation is available:

- Bank statements with copies of cancelled checks; o Paid bills;
- Payrolls records;
- Time and attendance records; and
- Contract and sub-grant award documents.

CSD has fiscal controls and accounting procedures in place to ensure the following: (1) generation of required reports; and (2) a system to trace funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibition of applicable statutes. Actual expenditures will be compared with budgeted amounts in state-approved grant applications.

In addition, the financial management system utilized by CSD will generate the following documentation:

Prepare reports as required by EDGAR and IDEA;

Provide a complete disclosure of financial results (e.g. cash flow, expenditures, amendments);

Ensure that there is accountability in how IDEA funds are used;

Ensure that IDEA funds are not comingled with state funds and/or local funds; and

Ensure that IDEA funds are used to supplement and not supplant state, local, and other federal funds. [34 CFR §§300.162(c), 300.202(a)(3)]

CSD will amend the IDEA grant within the approved direct cost budget to meet unanticipated needs and to make limited program changes. However, post-award changes to budgets and projects will require prior approval of MDE/OSE. In addition, the Special Education Department will secure Superintendent/Business Manager approval to amendments.