Amite County School District
Federal Programs Procedural Handbook

(Updated September 2026)

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A. Accounting Systems and Fiscal Controls

Allowable Costs Determination – Indicator A1 A2 and H5

The purpose of this procedure is to ensure all federal grant program funds are spent only on allowable activities in accordance with 2 CFR Part 200 Subpart E – Cost Principles, other special terms or conditions of the grant award, and/or other applicable state and federal guidelines. In determining allowable costs, the district will use the guiding principles as established in this document.

Allowable costs must meet the following factors as outlined in 2 CFR Part 200.403.

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award.
- Be consistent with policies and procedures that apply to both Federal and State/Local entities.
- Treated consistently.
- Be in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in the current or a prior period.
- Be adequately documented.
- Be incurred during the approved budget period.

In addition to the above requirements, allowability for all Federal Grant Programs/ESSER programs must include to prepare for, to prevent, or to respond to COVID-19.

Two categories of costs may be charged to a federal award.

- Direct costs, which are costs that directly benefit the activity and are easy to identify.
- Indirect costs, which are costs that either benefit the activity in an indirect manner or directly benefit the activity but the complexity of adequately identifying the costs as such outweighs the benefit of charging them directly.

Costs will meet the requirements of necessary and reasonable when they do not exceed those which would be incurred by a prudent person under the circumstances at the time the decision was made to incur the cost. District employees will use the following questions to determine reasonable and necessary costs:

- Does the district really need this item/service?
- Is the expense targeted to a valid programmatic/administrative need?
- Is this the minimum amount we need to spend to meet our needs?
- Do we have the capacity to use what we are purchasing?
- If we were asked to defend this purchase, would we be able to?
- Did we pay a fair rate?

The district will implement a reasonable method of allocating costs that equates to the relative benefit received by the program for the proportion of the costs charged to the program.

Period of Performance

Federal funds may be obligated on the later date funds become available or the submission date of the grant application, in either full form, or "Substantially Approvable Status (SAS)," depending on the terms of the Federal award.

Federal funds may not be expended after the end date of the grant except to liquidate allowable obligations that were made on or before that date. All liquidations of prior obligations must be made within the dates of the specific federal program.

The following table indicates the date that an expenditure is determined to be obligated: 34 CFR 76.707

IF THE OBLIGATION IS FOR	THE OBLIGATION WAS MADE
Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property
Personal services by an employee of the State or subgrantee	When the services are performed
Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work
Public utility services	When the State or subgrantee receives the services
Travel	When the travel is taken
Rental of real or personal property	When the State or subgrantee uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, subpart E	On the first day of the grant or subgrant period of performance.

Direct Costs

Expenditures charged directly to a federal grant award will follow all district policies and procedures as well as federal requirements applicable to those costs, including, but not limited to; procurement requirements, property standards, travel policies, and cost criteria established by 2 CFR Part 200, Subsection E, as identified in the allowable cost policy. Additionally, all direct expenditures will be allowable under the terms of the grant award and program regulations. Requirements followed will be the more restrictive of the local, state, or federal regulations associated with a particular type of expenditure.

Staff responsible for reviewing expenditures for allowability will be familiar with the allowable costs of all programs reviewed. Staff responsible for budget and expenditure monitoring will be responsible for ensuring appropriate staff for allowability review all charges.

Prior approvals of expenditures, as stated in 2 CFR, Part 200 and the grant award terms, will be obtained prior to the expenditure being obligated. Expenditures will be supported by adequate documentation including all pertinent details that assist in determining the item was allowable.

Indirect Costs

Federal grant awards will include an amount of indirect expenditures that districts are entitled to for organization-wide costs of the grantee that benefit the federal program being administered by the district, unless specifically disallowed by the terms of the grant award.

The Office of Federal Programs at the Mississippi Department of Education as specified in MCAPS determines indirect rates.

The district is not required to claim any or the entire indirect amount they are entitled to but may claim up to the full amount as long as it is included in the district's approved budget.

Amite County School District, if using indirect costs, will request the acceptable amount on either a yearly basis or at the end of a federal grant award, whichever is best for that particular grant fund.

Required Certifications (2 CFR 200.415)

The ACSD will certify to the funding agent whenever applying for federal grant funds, requesting payment, and submitting reports:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

Responsibility

The table below indicates the person/persons responsible for ensuring this procedure is followed within the Amite County School District.

Action	Person Responsible
Creating the Federal Programs Budgets	Director of Federal Programs Assistant Director of Federal Programs Business Manager LEA Planning Team
Entering budgets in the LEA Application	Director of Federal Programs Assistant Director of Federal Programs
Entering budgets into financial software after MDE approval	Business Manager
Verifies allowability of costs, responds to allowability questions, approves **ALL** federal purchases	Director of Federal Programs
Determines if amendments are necessary for the Federal Programs budgets	Director of Federal Programs Business Manager
Completes amendments/revisions in the LEA applications	Director of Federal Programs Assistant Director of Federal Programs
Enters amended budgets into financial software	Business Manager
Communicates budgets and revisions to schools within the LEA or other people who need this information	Business Manager

Allowability Checklist – Indicator A1

1. Necessary
    - Is the cost included and identifiable in the district's plan and allowable under the program (district plan, school-wide plan, targeted assistance plan, district or school improvement plan)?
    - Is the cost needed for the operation, administration, or proper and efficient performance of the program?

2. Reasonable
    - Was the item purchased consistent with your district's procurement/purchasing procedures?
    - Is the cost generally recognized as ordinary, and does the nature and amount not exceed that which would be incurred by a prudent person under the circumstances?
3. Allocable
    - Will the item benefit the federal program in proportion to the percentage that the federal program pays for the item?
    - Will any use by another program be allocated out if that use is not deemed an incidental benefit?

4. Conform to EDGAR (Education Department General Administrative Regulations)
    - Is the cost permitted under EDGAR and not disallowed under the specific items of cost?

5. Follow the Terms and Conditions of the Grant Award
    - Is the cost permitted and allowed under the grant award?

6. Consistent with State/Local Policies
    - Is the item permissible under state and local laws and policies?

7. Provided Consistent Treatment
    - Is the item not included in your agency's indirect cost rate? An agency may not charge to the federal award a direct cost if that cost is already included in the agency's indirect cost negotiation.

8. Be Adequately Documented
    - Did you make sure to maintain documentation of the need, the purchase, and use of the item consistent with these rules?

9. Be Supplemental
    - Is the cost supplemental according to each federal grant requirement (and does not supplant state or local fund)?

ESSER Allowability

Allowability for all ESSER programs must be to prepare for, to prevent, or to respond to COVID-19.

Allowability--Indicator A-2

GENERAL PRINCIPLES

A. **Basic Considerations**

1. **Composition of total costs**. The total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

2. **Factors affecting allowability of costs**. To be allowable under an award, costs must meet the following general criteria:

a. Be reasonable for the performance of the award and be allocable thereto under these principles.
b. Conform to any limitations or exclusions set forth in these principles or in the award as to types or amount of cost items.
c. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the organization.
d. Be accorded consistent treatment.
e. Be determined in accordance with generally accepted accounting principles (GAAP).

f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.
g. Be adequately documented.
h. Be incurred during the approved budget period.

In addition to the above requirements, allowability for all ESSER programs must include to prepare for, to prevent, or to respond to COVID-19.

Accounts Management – Indicator A-3

Amite County School District currently has in place the Marathon Financial Accounting System. The Business Manager enters both district and federal budgets into this accounting system. The Business Manager reviews budget expenditure reports on a monthly basis to ensure that funds are being coded into the correct programs and line items within the budgets in the system. The statement of expenditure reports is reviewed monthly to ensure that there is not an over obligation of program funds, misstatement of unliquidated obligations, duplicate payments or other inappropriate changes to grant programs.

The Director of Federal Programs, who is most familiar with the federal funds budgets, must approve all requisitions prior to the purchase of any goods or services using federal funds.

The Amite County School Board of Education at their regular monthly meeting prior to payment made to all vendors or payees approves all expenditures.

Personnel having access to the accounting software have specific roles within the system. The Business Manager assigns roles. For example, the Assistant Business Manager only has rights to the capital assets and accounts payable modules in the financial software package.

Steps for procurement (See Federal Programs' Procurement Checklist):

- The Purchase Requisition will be completed by the person requesting the item.
  If needed:
  - A copy of at least two quotes for services over $10,000 or commodities over $5,000 must be attached. A vendor's shopping cart stating cost(s) will qualify as a second quote for commodities. A vendor's RFP stating cost(s) will qualify as a second quote for services.
  - The chosen vendor should be verified on sam.gov for suspension/debarment. A printed copy of proof should be attached to the requisition.
  - A copy of any board-approved contracts should be attached. The Amite County School Board must approval all contracts.
- The Purchase Requisition will be signed by a building-level administrator.
- Federal Programs Director will sign all requisitions using federal funds.
- Business Manager will create purchase order and general ledger code.
- When an order arrives, the recipient will use the receiving report to check off items. If no receiving report is sent, a copy of the original purchase requisition will be used to verify received items.
- Once items are verified, the recipient will sign the receiving report and send to the Business Manager and/or office of Federal Programs.
- The Business Manager will enter the invoice into Marathon for payment.

Obligation/Duplication of Payments – Indicator A-4

The Business Manager on a monthly basis reviews the Statement of Expenditure Report from the financial management software package. This report is used to ensure the correct monetary amount of funds is drawn down, payments are not duplicated, or any other inappropriate changes to federal grant programs occur.

The Business Manager will collaborate with the Director of Federal Programs and the Assistant Business Manager.

Duplicate Payments A-4

1. The Federal Programs Director and/or the Federal Programs Assistant Director performs a periodic review of the following:
   - Outstanding purchase orders to determine status
   - Outstanding purchase order reports to examine purchases with the same total costs
   - Purchase orders by vendor reports to examine close or duplicate invoice numbers, close or duplicate purchase order numbers, close or same invoice amounts

2. The financial management software package does not allow duplicate payment of invoices. The system flags the business manager that the invoice has been paid and cannot be overridden.

3. Refunds or credit from obligated federal funds will be returned to the original federal funding source.

Account Maintenance Procedure–Indicator A-5
Controls for obligation of funds and periodic review of accounts
The flexibility of the Marathon system allows the Federal Programs Director and Business Manager to view at any time the expenses charged against a line item.

1. The Federal Programs Director and/or designee performs, at least semi-annually, review of all budgets with the Business Manager to determine that all transactions, including refunds, refunds from prior years, recoded transactions, outstanding checks, etc. are accurately recorded to the appropriate grant. Any discrepancies are addressed and corrected immediately.

2. The Federal Programs Director and/or designee perform a review, at the time of Request for Funds, of all accounts to ensure that: 1) expenses are attributed to the correct funding year.; 2) expenses, especially salaries and benefits, are attributed to the correct organization and grant program, (district, school, Federal, and Special Education), and that such benefits are charged at the appropriate percentages of pay. Any discrepancies are addressed and corrected immediately.

    a. Business Manager draws down and sends report to Federal Programs Director for review before filing.
    b. Business Manager alerts/discuss with Federal Programs Director or designee refunds, recoded transactions, journal entries, etc.

3. The salary and benefits line items in Marathon should be reviewed, at least semi-annually, by the appropriate director to ensure that personnel charged to these line items are the approved federally paid personnel. Any discrepancies are addressed and corrected immediately (i.e., journal entries).

Account Maintenance Procedure–Indicator A-6

The Director of Federal Programs in collaboration with the Business Manager will review the expenditure and other reports related to the expenditure of Title I, Part A, Title II, Part A, Title III, Part A, Title IV, Title V, Title X or any other federal funds periodically. The purpose of this review is to ensure that all transactions have been recorded accurately and in a timely manner.

The Director of Federal Programs in collaboration with the Business Manager will review the budgets for all federal funds. The Business Manager is responsible for entering the federal programs budgets into the district financial package based on the approved budget for each program. The Director of Federal Programs will review the budgets after these have been entered into the district financial package.
Each federal program budget will be coded in the financial package using separate budget fund codes to ensure that each program can be tracked separately.

1. District's budget board meeting <u>before</u> federal allocations released by MDE
   A. The Business Manager will create a budget using 85% of the prior fiscal year's federal allocation amount.
   B. Once MDE approves the fiscal year's federal budget in MCAPS, the business manager will amend the budget to balance with the approved federal budget within 45 days.

2. District's budget board meeting <u>after</u> federal allocations released.
   A. The Business Manager will budget using 100% of the prior fiscal year's allocation amount based on the Federal Programs Director's MDE approved MCAPS budget.
   B. The Business Manager will maintain the budget in the district financial package according to the approved MCAPS budget.

3. Once the federal allocation is approved, the Business Manager and the Federal Programs Director will meet periodically to verify the federal budget in MCAPS and the budget in the district financial package remains balanced.

4. The Business Manager and the Federal Programs Director will meet periodically to verify transactions have been recorded accurately according to the federal budget in MCAPS and the budget in the district financial package.

5. Revisions of federal budget: If the Federal Programs Director requests a revision of a fiscal year's budget, the Business Manager will make the adjustment in the district financial package to balance with the approved MCAPS budget within 45 days of MDE approval.

B. Period of Availability and Carryover

Period of Availability– Indicator B-1

Period of Availability ends September 30th of each fiscal year. All ESSA grants managed by the Office of Federal Programs (OFP) awarded during the fiscal year have a period of availability that expires September 30th. A review of the current year's needs assessment will be conducted to determine if an amendment to the budget is necessary if those funds are not yet expended or encumbered. An amendment is completed and submitted by the date designated (if applicable) by the Mississippi Department of Education, Office of Federal Programs, if a formal amendment is necessary.

Funds for each fiscal year must be properly encumbered by September 30th of that year by purchase order or contract and liquidated by December 30th of the fiscal year. Amendments should be submitted as soon as possible to allow for timely implementation of amended plans and budgets.

Carryover

Carryover funds remain available for obligation through September 30th of each fiscal year.

***Limitation on Carryover**

The ESSA, Title I, Part A, Section 1127(a), Limitation on Carryover, states that not more than 15 percent of the Title I, Part A funds allocated to an LEA for any fiscal year may remain available for obligation by such agency for one additional fiscal year.

A state educational agency (SEA) may waive the 15 percent carryover limitation if:

1. The LEA's request is reasonable and necessary; or
2. A supplemental Title I, Part A appropriation becomes available.

The law limits the SEA's ability to grant such a waiver to only once every three years.

Transferability of Funds and 15 Percent Carryover Limitation Calculation

If an LEA transfers funds from another federal program into Title I, Part A under the transferability provision in Section 5103, Transferability of Funds, of the ESSA, then the additional amount transferred is added to the LEA's Title I, Part A allocation and the combined amount becomes the base for calculating the 15 percent carryover limitation.

***Monitor Award Balances**

Expenditures and balances are reviewed periodically. Review in this manner ensures that funds are being expended in accordance with the expenditure timelines for each grant award.
NOTE: The goal of the Amite County School District is to expend an amount of eighty-five percent or more of Title I Part A funds on or before June 30th of the initial grant award period, thus limiting the amount of carryover to the second fiscal year of the grant award period.

***Plan for Carryover Funds**

The Federal Programs Director and the Business Manager monitor balances throughout the fiscal year to ensure that expenditures are following the plan and budget set forth by the SEA approved CFPA.

In early spring of each fiscal year, the Business Manager will determine a cutoff date for obligating funds. To ensure that eighty-five percent of the federal budget is obligated, the Business Manager will consult with the Federal Programs Director. If obligation has not been met, appropriate actions are taken including but not limited to possible amendments to the LEA's plan and budget.

When carryover funds are available, the plan is reviewed to determine if needs have changed, amend if necessary, and ensure that program obligations are met. The Federal Programs Director amends the budget and plan in consultation with the Business Manager.

***Separation of Fiscal Year Funding**
Amite County School District uses the program code to clearly capture the separation of fiscal year funding. Example: 000 is for FY20, 119 for FY19, and 118 for FY18

***Prioritizing Carryover**
The ACSD ensures that carryover funds are prioritized over current year funds. Each spring during review of budget, carryover funds are identified and planned for according to the current needs assessment. Emphasis is put on the expenditure of these funds, which ensures that carryover funds are prioritized over current year funds. If necessary, a revision to funds is made to ensure funds are used to increase student achievement as changes are identified through the current year's comprehensive needs assessment.

C. Audit Requirements ACSD Policy: DID

Audit Resolution

Indicator C-1
Following any district annual fiscal audit, if findings were to occur, the Business Manager in collaboration with the program director in which the finding occurred would address these in writing to the auditing company.

Solely the Business Manager would address district audit findings.

Indicator C-2
The Business Manager in collaboration with the department director in which the finding occurred would compile corrective Action Plans.

Corrective Action Plans would then be presented to the Superintendent and/or Amite County School Board of Education for their approval.

The Director of Federal Programs in collaboration with the Superintendent, Assistant Superintendent, and/or Business Manager would address audit findings occurring within a federal fund program or budget. The Director of Federal Programs will develop and implement a corrective action plan to address all programmatic and budget audit findings with any federal programs to prevent the same findings in the future years.

D. Internal Controls ACSD Policy: DIAB

Control Environment--Indicator D1
The Amite County School District Business Manager, at the direction of the Amite County School District Superintendent of Education, has developed a plan of Internal Controls designed to protect the integrity of all school district assets, liabilities, revenues and expenses. The plan of Internal Control is such that the work of employees shall be subdivided so that no single employee performs a complete cycle of operations. Specific procedures are established for each area of administration and accounting ensuring proper authorization by designated official for all actions to be taken.

Administration controls include, but are not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to the management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the organization and is the starting point for establishing accounting control of transactions.

Accounting controls comprise the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that the following is achieved:

A. Transactions are recorded in accordance with general or specific authorization of the management of the Amite County School District.
B. Transactions are recorded as necessary to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles, as well as any other criteria applicable to such statements, and to maintain accountability for assets.
C. Access to assets is permitted only in accordance with authorization of the management of the Amite County School District.
D. The recorded accountability for assets is compared with the existing assets at different and reasonable intervals and appropriate action is taken if any differences are discovered.

Characteristics of the Amite County School District's system of Internal Controls are:

A. Segregation of Duties' Responsibilities – There will be segregation of the authorization to execute a transaction, the recording of the transaction, and the custody of the asset(s) involved in the transaction.
B. Authorization and Record Procedures – The Amite County School District's management will ensure that approved procedures and methods (as outlined in this policy) are implemented and Amite County School District staff is directed to employ those procedures and methods in performing day-to-day operations of the school district.
C. Sound Practices – The Amite County School District's system of Internal Controls establishes various error-checking routines that are performed in connection with record keeping, including periodic comparison of recorded amounts with existing assets and liabilities.
D. The District will take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information designated as sensitive. (2 CFR 200.303e)
E. Quality of Personnel – The management of the Amite County School District makes every effort to employ competent personnel in all areas of work. An emphasis is placed on integrity and ethical values of all personnel.
F. Actual System Performance – The management of the Amite County School District makes every effort to ensure that the personnel of the district perform the duties and function assigned to each. The integrity of the system of Internal Controls is protected when personnel operate it as designed. The management of the Amite County School District has developed specific Internal Control procedures and assigned specific personnel to five broad areas of responsibility with the district. The five areas for the district include revenues, expenses, encumbrances, payroll, and inventory/capital assets. For specific Federal Programs' Internal Control (encumbrances, payroll, and inventory/capital assets) procedures and personnel assigned to each responsibility are outlined as follows:

INTERNAL ACCOUNTING CONTROLS
Encumbrances

Employee Initiating the Purchase

Prepares a Purchase Requisition request to the building level administrator. The request must be approved by the building-level administrator. A request for funding code is sent to the Federal Programs Director or Assistant Director.

Two quotes are required and must be attached if Purchase Requisition totals more than $5,000 for commodities or $10,000 for services. A vendor's shopping cart will qualify as a second quote for commodities. A vendor's RFP stating cost(s) will qualify as a second quote for services.

Suspension/debarment must be checked at sam.gov.

Principal/Supervisor

After the building-level administrator approves the request, the following procedures are followed:

* A purchase requisition is entered in Marathon by the school's bookkeeper.
* Required documentation is uploaded under "ADD DOCUMENTS".
* The request is submitted by the bookkeeper.
* The building level administrator approves in Marathon at the primary level (1st approval).
* The Federal Programs Director or Assistant Director approves in Marathon at the secondary level (2nd approval).
* The Federal Programs Director signs and dates the request (if approved by the Assistant Director).
* The Business Manager approves the request for a Purchase Order to be issued.

Central Office Employees

* A purchase requisition is entered in Marathon by the Federal Programs Assistant Director.
* Required documentation is uploaded under "ADD DOCUMENTS".
* The request is submitted and approved at the primary level by the Federal Programs Assistant Director.
* The Federal Programs Director approves in Marathon at the secondary level (2nd approval).
* The Business Manager approves the request for a Purchase Order to be issued.

Federal Programs Director

Approves all Purchase Requisitions with federal grant funds either in Marathon or by signing a paper copy of the purchase requisition.

Business Manager

Approves the request in Marathon for a Purchase Order to be issued after verifying the accuracy of the Accounting Funding Code. The Amite County School District Computerized Accounting System generates an official Purchase Order. All purchase orders are signed and approved by the Superintendent prior to sending them to vendors.

The Superintendent approved Purchase Order is emailed to the individual initiating the purchase or the person responsible with sending the vendor a copy of the Purchase Order by mail, fax, or email.

Attaches one file copy of the approved Purchase Order to the Original Purchase Requisition and files in the open Purchase Order file in the Accounting Office for matching with the vendor invoices for payment.

Reviews the open Purchase Order report. Follows up on all Purchase Orders that remain open for ninety (90) days or longer.

INTERNAL ACCOUNTING CONTROLS
Payroll

Applications for Employment

Applications are received through the online employment application system and are assessable by the superintendent, building-level principals, federal programs director, and assistant business manager

Assistant Business Manager

Completes background check on recommended employees

Principals/Supervisors

Recommends to the Superintendent of Education all certified and non-certified staff to be employed in the Amite County School District.

Superintendent

Recommends to the Amite County School District Board of Education that the school district enter into contract, in the manner prescribed by law, with all certified staff.

Recommends to the Amite County School District Board of Education all non-certified staff to be employed by the school district.

Board of Education

Approves employment and salary/rate of all personnel in the school district.

Assistant Business Manager

Distributes new employee employment package.

Receives new employee employment package from all approved new employees.

Builds new employee record in the Personnel/Payroll software of the Amite County School District.

If applicable, generates a contract of employment for certified employees.

If applicable, enrolls and builds new employee record in time and attendance system (for non-certified/hourly employees).

On a daily basis, reviews biometric time clock in and out for all employees.

Federal Programs Director

Ensures federally-funded, hourly employees review time card sheets and signatures are acquired.

Returns time card sheets to Amite County School District Assistant Business Manager.

Assistant Business Manager

On a monthly basis, enters hours worked from the Time and Attendance System into the Amite County School District Payroll System.

On a monthly basis, updates each employee record for the leave taken.

On a monthly basis, performs any other maintenance to employee records in the Amite County School District Payroll System.

On a monthly basis, computes direct deposit reports and employee benefits/withholding checks.

On a monthly basis, prepares ACH file report for bank.

On a monthly basis, makes direct deposit stubs available to all employees through hard copy.

On a monthly basis, funds payroll using electronic banking

Mails and/or pays by EFT employee benefits/withholdings checks to vendors.

INTERNAL ACCOUNTING CONTROLS
Capital Assets/Inventory Assets

Business Manager

Identifies all Capital Assets/Inventory Assets when coding Purchase Requisitions.

On a monthly basis, runs a report after claim docket is complete which identifies assets/equipment that requires an inventory tag.

Requests an "Add an Asset Form" from the person who made the purchase and attaches a copy of the purchase order and invoice.

Reconciles the report to Add Forms

Enters the asset information into the software program and assigns the item an inventory tag (barcode).
Sends the tag to the responsible party using district form with detailed instructions. Signature is required and the forms are returned.

Receives back from appropriate person the completed Capital Assets/Inventory Assets Receiving Report and files for future reference.

Principal, Supervisor, Director, Responsible Party

Applies the Capital Assets/Inventory Assets Bar Code Tag to the Asset(s) using the directions on the form attached to the asset tag.

Returns the Capital Assets/Inventory Assets Receiving Report to the Inventory Clerk with a signature verifying the tag was placed on the equipment item.

Superintendent/Business Manager

Ensures that physical inventories accomplished at least annually or more often if deemed necessary.

Waste, Fraud and Abuse--Indicator D-2
Amite County School Board Policy DJEC
https://ACSD.msbapolicy.org/DistrictPolicies/ViewsAdmin/SelectedDocumentReadOnly/tabid/5004/Default.aspx?docId=239823

The ACSD shall comply with all state and federal laws regarding purchasing and procurement. The implementation of this guidance is to reduce administrative burden and risk of waste, fraud, and abuse for federal awards (See link for complete policy).

Monitoring and Evaluation of Internal Control System--Indicator D-3

The annual Single Audit will serve as the evaluation tool for the district's internal control policies and procedures. If the audit reveals any deficiencies of effectiveness, the Business Manager, along with other department directors, as applicable, will revise internal controls to address the problem areas. If the deficiencies result from implementation ineffectiveness, the Business Manager will work with the appropriate personnel and departments to provide additional training and oversight.

In addition, the MDE Federal Programs on-site monitoring visit serves as the evaluation tool for the Federal Programs internal control procedures/processes. If the monitoring visit reveals any deficiencies of effectiveness, the Federal Programs director is responsible for the corrective action plan.

The Amite County School District will use finding to evaluate internal controls and federal compliance. Based on the audit, the district will make necessary changes.

E. Records and Information Management

Personally Identifiable Information (PII)--Indicator E-1

Student handbooks are available on the ACSD website for students and parents to review. This information is included in the beginning of year registration packet. This annually gives the parents/guardians the opportunity to opt out of any release of students' Personally Identifiable Information by The Amite County School District.

The Amite County School District requires outside vendors to reveal how they will use PII and how the information would be destroyed in the event a contract is non-renewed.

Family Educational Rights and Privacy Act (FERPA)--Indicator E-2 **ACSD Policy: JRAB**

Amite County School District follows the Family Educational Rights and Privacy Act as outline in this document. The document is a part of the Amite County School District Personnel Handbook in which all personnel are required to sign a statement indicating they have read this document. In addition, the Federal Programs Director conducts annual training concerning FERPA. Amite County School District will only disclose personal identifiable information to agencies as specified by federal, state, or local statues or guidelines.

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

• Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great

distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.
• Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.
• Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record; however, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest;
- Other schools to which a student is transferring;
- Specified officials for audit or evaluation purposes;
- Appropriate parties in connection with financial aid to a student;
- Organizations conducting certain studies for or on behalf of the school;
- Accrediting organizations;
- To comply with a judicial order or lawfully issued subpoena;
- Appropriate officials in cases of health and safety emergencies; and
- State and local authorities, within a juvenile justice system, pursuant to specific State law.

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance; however, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them.
Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTO bulletin, student handbook, or newspaper article) is left to the discretion of each school.
For additional information, you may call 1-800-USA-LEARN (1-800-872-5327) (voice). Individuals who use TDD may call 1-800-437-0833.

Or you may contact us at the following address: Family Policy Compliance Office U.S. Department of Education

Training – Indicator E-2

Faculty and Staff are trained annually on acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. Either the Director of Federal Programs or the Technology Coordinator conducts the training during the first semester of the school year. Teachers are required to submit documentation stating they have read and understand FERPA guidelines (See Appendix A for an example of the FERPA Form). The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the Student Handbook.

Access to Financial, Personnel and Student Information Systems – Indicator E-3

District Policy: JRAC

The Amite County School District makes every effort to ensure financial, personnel and student information is maintained in a safe and secure environment with access to only the district personnel that requires access to such data and information.

Information related to financial, personnel and student data is only released per FERPA Guidelines and/or the policies and procedures of the Amite County School District.

Financial Data:

The Business Manager is responsible for providing access to all financial data to the district employees. District employees are only granted access to financial data as it relates to their respective position/job description within the district.

Personnel Data:

The Business Manager, Assistant Business Manager, and Primary MSIS Clerk are responsible for providing access to all personnel data to district employees. Employees are granted access to personnel data at a level as it relates to their respective position/job description within the district.

Employee not previously mentioned with access to personnel data is the Superintendent's Administrative Secretary.

Student Data:

The Primary MSIS/Student Information Package Contact is responsible for providing access to student data to district employees. District employees are only granted access to student data at a level at which relates to their district position or job description within the district. In the absence of the Primary MSIS/Student Information Package Contact, the Secondary MSIS Contact and/or the Secondary Student Information Package Contact may give access to student data to a district employee.

Record Maintenance and Retention – Indicator E-4

District Policy: CN , CNB , JR , DI , DIB

Record Retention and Disposal

The Amite County School District maintains all Federal Award financial records and programmatic records, supporting documents, and other records for 5 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records.

The Superintendent or Assistant Superintendent of the Amite County School District shall have the authority, with the approval of the Amite County School Board to dispose of the records with documentation recorded in the minutes of the Amite County School Board.

Title I programs must adhere to the guidelines provided in EDGAR regarding records retention and access to records. At a minimum, EDGAR requires grant recipients to retain records for a period of three fiscal years, plus the current school year (five calendar years) after the day the final expenditure report for a project has been submitted.

If any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the three-year period, the records in question must be retained until completion of the action and resolution of all issues, or until the end of the normal three-year period; the latter of the two.

After the retention time has lapsed, all confidential files should be shredded.

Required Files

• Consolidated Application and award letter(s)
• Documentation of approved waivers, extensions and/or amendments (as applicable)
• Record of purchase requests, receipts, and disbursements
• Matching expenditures
• Mid-Year and Final Financial Reports
• Documentation of meetings (i.e., board meetings approving application, board meetings approving authorized representative, Title I annual review meetings, affirmation of private school consultation, private school Intent to participate letters)
• Semi-annual certifications and monthly time and effort reports
• Building budgets
• District and school parent involvement policy and compact
• Parent notifications (i.e., parent's right to know, four-week notice on non-qualified staff, interactive dashboard, policies, and compact.)
• Contracts (i.e., contracted vendors)
• Title I student portfolios (i.e., student selection process, student progress report, parent permission, parent denial of services)
• Parent and family engagement (i.e., annual parent meeting, training opportunities for parents, assessment of parent and family engagement) The Director of Federal Programs is responsible for retaining and disposing of federal records.

Ensuring Data Quality Procedure--Indicator E-1, E-2, E-3, E-4

The Mississippi Public Schools Accountability Standards state:
"***The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status.***"

Based on the above statement it is extremely important that data being reported is as accurate as possible. Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS.

Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. The Primary MSIS Contact person may be one of the following:

- School Level Counselor
- School Secretary

The school level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school level Primary MSIS Contact is responsible for ensuring that data entered into the student administrative package is accurate prior to submitting the data to the MDE.

Examples of data related to federal programs are Title I School-wide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.

Data is reviewed by the district level Primary MSIS Contact will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS.

The Director of Federal Programs will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data are information regarding English Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care.

In addition, the Director of Federal Programs shall maintain printed copies of the data submitted to MSIS concerning the previously mentioned groups of students. The Director of Federal Programs in collaboration with the district level Primary MSIS Contact will ensure that the data is accurately reported to MDE.
Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.

Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing PII will not be stored on an unsecured electronic device.

Military/IHL Directory Information--Indicator E-5

District Policy: JRAA , JRA

ACSD will annually notify parents of their right to opt out of any directory information given to the Military or IHL.

F. Equipment Management

Capital Assets--Indicators F-1, F-2, F-3, F-4 **District Policy: DM , DO**

DEFINITION OF EQUIPMENT:

- Equipment is generally defined as tangible personal property with a useful life of more than one year and an acquisition cost that meets or exceeds the federal capitalization threshold, currently $10,000 per unit. (2 CFR 200.1)
- Supplies means all tangible personal property other than Equipment.
- The following are classified as equipment items regardless of the cost:
  Cameras and camera equipment (greater than $250.00 per unit), Two-way radio equipment, Televisions (greater than $250.00 per unit), Computer and computer equipment (greater than $250.00 per unit -keyboards and monitors not included)

Donated items are to be recorded at fair market value when acquired. All property acquired from surplus property is included at fair market value.

INSTRUCTION FOR MAINTENANCE OF CAPITAL ASSETS:

I. INITIAL ACCURACY: The employee will be provided a list of all items that were found in their room following the inventory at the annual inventory. The list will be sent to the school.

- check the list for accuracy
- verify each item by placing a mark beside the correct items
- make detailed notes for any changes necessary
- sign regardless of any errors
- forward to Central Office via principal's office

Changes if necessary will be made immediately and a revised copy submitted to the teacher for final approval. When the teacher verifies and signs the printout, a FINAL copy of the master list will be returned to be kept in the classroom. The teacher will be responsible for all assets listed.

SUGGESTIONS ON CHECKING FOR ACCURACY:

1. Make sure room number corresponds with teacher name. The room number is the "key" to the computer printout: ROOM NUMBER/TEACHER'S NAME

2. Locate the capital assets on the list and make sure they are in the room.

   - if the asset is tagged but not on the list, add to printout
   - if asset is not tagged but in room, add to printout
   - if asset is not in room but on list, make a notation on the printout

3. Check the brand name, model numbers and serial numbers

   - correct if necessary

THE TEACHER IS RESPONSIBLE FOR MAINTAINING THE CAPITAL ASSETS ASSIGNED TO HIS OR HER ROOM.

II. ADDING AN ASSET

TO ADD AN ASSET:

When equipment is purchased, it must be ADDED to the capital asset master list. It is the responsibility of the teacher/employee to provide the information necessary to the principal's office for completion of the "Add a Capital Asset Form." A spreadsheet with all information is acceptable if multiple items are purchased at one time.
PLEASE FOLLOW THIS PROCEDURE:

- Fill out the "ADD A CAPITAL ASSET" form from the information provided by the Central Office. This form must be completed in full. A copy is found in the appendix of this handbook.
- Send completed form to the Superintendent's Office.
- A capital asset tag will be assigned to the piece of equipment immediately.
- The District Technology Coordinator or his designee will tag all equipment purchased.

NOTE: If for some reason the tag does not adhere to the equipment surface, it is important to notify the central office immediately.

III. TEMPORARY TRANSFER OF AN ASSET

Transferring of an Asset: To lend an asset to another room, (TEMPORARY) location, or teacher/employee for less than one (1) year. The teacher shall use the form provided in the appendix of this handbook, and it MUST hang on the back of the door. This is a requirement to comply with the Amite County School District's procedural manual for capital assets as suggested by the State Auditor's Office.

TO TEMPORARILY TRANSFER AN ASSET:

1. Borrowing teacher must check the asset out by signing and dating form.
2. Asset is still the responsibility of the teacher lending the asset.
3. When the asset is returned the borrowing teacher must initial and date the form.

IV. PERMANENT TRANSFERS Loan of greater than one (1) year.

Transferring of an asset:
To lend an asset to another room, permanent location, or teacher/employee, it is the responsibility of the teacher/employee to provide the necessary information to the principal's office for completion of the "Transfer of Asset Form," a copy of which is found in the appendix of this handbook.

TO PERMANENTLY TRANSFER AN ASSET:

1. Complete the form provided
2. Request principal's signature for approval
3. Forward form to Central Office for Superintendent's Signature
4. Copy will be returned to teacher after final approval by Superintendent

After the Superintendent authorizes transfer, the teacher who accepted the asset has full responsibility for maintenance.

V. REMOVAL FROM CAMPUS (Hand Receipt)

- Hand receipt: Required when an asset is off campus for official school business or being repaired.
- It is the responsibility of the teacher/employee to provide the information necessary to the principal's office for completion of the "Hand Receipt Form."
- When the form is completed and approved by the principal the teacher may check the asset out for OFFICIAL SCHOOL BUSINESS only.
- This form must stay on file in the principal's office until the asset is returned in good condition to its proper room.

Equipment Management—Indicator F-1
Amite County School District utilizes its Marathon Capital Asset Module as the database for tracking equipment and property. It contains all data elements required by state and federal guidance. {2 C.F.R. 200.313-314}

Amite County School District will use, manage, and dispose of equipment and supplies purchased using Federal funds in accordance with relevant State and Federal laws and district procedures. The district ensures that equipment and supplies are used only for authorized purposes of the project during the period of performance or until no longer needed.

Marathon Database—Indicator F-2
Amite County School District's database for tracking equipment and property contains the following information:

- Description of item
- Capital asset number
- Serial number and other identifying numbers
- Vendor
- Acquisition date
- Cost
- Physical location of property by building and room
- Use and condition
- Disposition date
- Percentage of Federal Participation in the cost ***

***Not currently in the Marathon database. Marathon has been contacted to add to database. It is the practice of the Amite County School District to not share cost from multiple funds for equipment or property.

Inventory of Capital Assets—Indicator F-3
Amite County School District performs an annual (more often if necessary) physical inventory on equipment and property purchased with federal funds. This inventory does include the name and title of person responsible.

The initial inventory will be conducted by either local school administrators or local school faculty annually. A second inventory may be conducted by local school administrators or faculty prior to the dismissal of school at the end of May. At any time, the Business Manager may deem an additional full or partial inventory to be conducted to ensure that any and all capital assets are inventoried. The Director of Federal Programs will also conduct an inventory of assets purchased with federal funds when deemed necessary by either the Business Manager, Capital Asset Clerk, Superintendent or Director of Federal Programs.

The inventory management system shall be maintained by the Business Manager. The capital asset management system will contain the following information:

Description of the capital asset
Model and serial number of the capital asset
District capital asset number
Date of purchase
Vendor from whom the capital asset was purchased
Physical location of the capital asset to include the building and room location
Use and condition of the capital asset
Disposition data (date, method of disposition, sales price if applicable) when the property has been disposed
NOTE: Forms can be obtained from local school office. The above described procedures apply to any capital asset regardless of the funds used to purchase the item.

LOST OR STOLEN PROPERTY—Indicator F-4

Missing assets shall be reported to the Amite County School Board and must be accompanied by a notarized affidavit signed by the responsible party (teacher/employee). The teacher/employee shall use the form provided by the Amite County School District, a copy of which is found in the appendix of this handbook.

INSTRUCTIONS TO REPORT LOST OR STOLEN PROPERTY:

1. Missing assets shall be reported to: Principal, Superintendent, and Amite County School Board.
2. Fill out a notarized affidavit
3. Sign in presence of the notary
4. Submit to principal

This form will initiate a police investigation. The police report will determine further action. Disposition of this property shall be reported on the board minutes.

Maintenance of Equipment—Indicator F-5

Personnel responsible for equipment assigned to their classroom or work environment are responsible for completing an equipment repair work order on the district website https://ACSD.on.spiceworks.com/portal/tickets. The teacher or designated building representative enters work orders into the work order system. The Technology Coordinator reviews the work orders daily.

The work order system keeps a record of completed work orders for review. The completed work orders are dated with the date of the completed repair. Replacement parts needed for repairs are ordered in a timely manner.

Disposition of Capital Assets Purchased with Federal Funds—Indicator F-6

Capital assets purchased with federal funds will be disposed when the following conditions are met.

1. The capital asset has exceeded the life expectancy based on normal wear and tear of the equipment.
2. The capital asset can no longer be repaired due to the age of the equipment or if the cost of the repair would exceed the value of the equipment.
3. The capital asset was damaged beyond reasonable repair expectations.
4. Amite County School District will transfer equipment and property to another program when the original program it was purchased for is no longer been implemented.

The Director of Federal Programs in consultation with the Technology Department will determine whether technology equipment is to be disposed.

Any funds derived from the sale of disposed equipment purchased with federal funds shall be returned to the specific federal program or used to purchase replacement equipment for that federal program. Funds from the sale of disposed equipment from federal funds cannot be used for any other program(s) other than that of which the funds originated.

VII. DISPOSAL OF PROPERTY PURCHASED WITH FEDERAL FUNDS -- SELL, DESTROY, DONATE, RECYCLE– Indicators F-7 and F-8

Disposal of Equipment—Indicator F-7
Amite County School District, when necessary, determines to dispose of any federally purchased equipment or property by sale of the item will ensure the highest possible return.

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Director of Federal Programs will contact the awarding agency or pass-through entity for disposition instructions.

Disposal of Equipment (fair market value)—Indicator F-8
Amite County School District, when necessary, determines to dispose of any federally purchased equipment or property, valued greater than $10,000, by sale of the item will ensure the fair market value.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than $10,000, the federal awarding agency or pass-through entity is entitled to the federal share of the current market value or sales proceeds. The District may retain $1,000 to cover expenses associated with the selling and handling of the equipment. 2 C.F.R. § 200.313(e)(2).

The teacher shall use the form provided by the Amite County School District, a copy of which is found in the appendix of this handbook.

INSTRUCTIONS:

1. Fill out form provided
2. Submit to principal for approval
3. Principal will submit to the Federal Programs Director for approval.

The Superintendent will request by recommendation to the Amite County School Board for the disposal of the asset(s) listed on the form.

ALL DELETIONS OF CAPITAL ASSETS, REGARDLESS OF METHOD, MUST BE ENTERED IN THE MINUTES OF THE AMITE COUNTY SCHOOL BOARD.

Equipment Purchased with Federal Grant Funds--Indicator F-9

The Director of Federal Programs will approve the purchase of all equipment if federal grants funds are to be used to purchase the equipment. Documentation may be required explaining the need of the equipment, use of the equipment and benefit to the program for which the equipment is being purchased. All purchasing policies and procedures will be following when purchasing equipment using federal grant funds.

The Director of Federal Programs will consult with the Technology Coordinator if the equipment being purchased is related to computer technology to ensure there is not duplication of equipment being purchased.

As of 1/22/2020, the Federal Programs Requisition Form will be used in addition to the regular district purchase requisition. See appendix.

G. Personnel

Determine Time and Effort and Semi-annual Certification--Indicators G-1, G-2 and G-3
(2 CFR 200.430)

Employees whose salaries are paid from multiple fund sources, i.e., federal, state and/or local funds or multiple Federal grant awards must complete a Time and Effort Report Form showing the actual percentages of work performed under each salary fund source. The form must reflect an after-the-fact distribution of the actual activity of each employee.

This documentation must meet the requirements of OMB Circular 87 Section 8.h (4 a—e) and Subsection 8.h (5 a – e). (NOTE: Shown below.)

Personnel—Indicator G-1

Amite County School District has an internal process to evaluate the accuracy and reliability of its time and effort system. The process is as followed:
PAR

- At the end of each month a PAR is completed by employee
  - Effort is documented on a daily basis
- Employee signs the PAR verifying the accuracy after the fact
- Supervisor signs the PAR verifying the accuracy after the fact
- Federal Programs Director review files the PAR
- Quarterly Federal Programs Director and Payroll clerk review PARs
- Reconcile actual cost to budgeted amount based on monthly PARs
  - Cost charged to federal awards are adjusted as necessary

Semi-Annual

- Semi-Annual document is prepared by Federal Programs Director after the end of each semester for all Federally Funded Employee who work on a single federal award.
- Principal verifies by signature the semi-annual certification documentation.
- Federal Programs Director maintains semi-annual documentation.

Time and Effort Report Forms must be signed and dated by the employee and the employee's direct supervisor. These forms are reviewed by Payroll Clerk quarterly for accuracy and reliability. If adjustments are necessary, they will be made on the next payroll period.

OMB Section 8.h, (4 a – e)

(4) Where employees work on multiple activities or cost objective, a distribution of their salaries or wages will be supported by personal activity reports or equivalent documentation which meets the standards in subsection 8.h (5) of this appendix unless a statistical sampling system (see subsection 8.h (6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

(a) More than one Federal award
(b) A Federal award and a non-Federal award
(c) An indirect cost activity and a direct cost activity.
(d) Two or more indirect activities which are allocated using different allocation basis, or
(e) An unallowable activity and a direct or indirect cost activity.

Personnel Activity Report (PAR)--Indicator G-2

- At the end of each month a PAR is completed by employee
  - Effort is documented on a daily basis
- Employee signs the PAR verifying the accuracy after the fact
- Supervisor signs the PAR verifying the accuracy after the fact
- Federal Programs Director review files the PAR
- Quarterly Federal Programs Director and Payroll clerk review PARs
- Reconcile actual cost to budgeted amount based on monthly PARs
  - Cost charged to federal awards are adjusted as necessary

(5) Personnel activity reports or equivalent documentation must meet the following standards:

(a) They must reflect an after-the–fact distribution of the actual activity of each employee.
(b) They must account for the total activity for which each employee is compensated.
(c) They must be prepared at least monthly and must coincide with one or more pay periods, and
(d) They must be signed and dated by the employee and their direct supervisor.
(e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

(i) The government unit's system for establishing the estimates produces reasonable approximations of the activity actually performed:

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result

of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten (10) percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly if necessary, to reflect changed circumstances.

Semi-Annual--Indicator G-3

- Semi-Annual document is prepared by Federal Programs Director after the end of each semester for all Federally Funded Employee who work on a single federal award.
- Principal verifies by signature the semi-annual certification documentation.
- Federal Programs Director maintains semi-annual documentation.

The Director of Federal Programs will prepare the required forms for employees paid from one funding source using federal grant funds. Upon completion, the Director of Federal Programs will obtain the necessary signatures from the direct supervisor. These documents will be completed twice annually at the end of the first semester of the academic year and the end of the second semester of the academic year.

The Director of Federal Programs will maintain either an electronic or paper copy or both of the forms for documentation.

Fringe Benefits--Indicator G-4

While preparing the budget, the Federal Programs Director, Business Manager and Assistant Business Manager will determine the list of personnel to pay with federal funds for the upcoming fiscal year. Determination of these employees will be based on who was paid with federal funds from the previous fiscal year or from the employee who are replacing any of the personnel from the previous year who are not returning the upcoming fiscal year.

The Assistant Business Manager and Business Manager will determine both the salary and benefits to be paid for each employee paid with federal funds (Salary and benefits are based on Board-approved salary and wage schedules). The Assistant Business Manager will enter the information into the current financial system (at this time Marathon). The financial software automatically calculates the amount of various fringe benefits for the employee. Federal law provides the amount entered by the Assistant Business Manager for FICA and Medicare, by state law for retirement, by the insurance company for workers' compensation, and by the amount the employee choses for voluntary insurance benefits.

H. Procurement

CHAPTER 1 PROCUREMENT THRESHOLDS AND PROCEDURES – Indicators H-1, H-2, H-3 and H-4

SECTION 1.1 OVERVIEW

The new Uniform Grant Guidance, 2 CFR200 (UGG) will go into effect for Amite County School District on July 1, 2017, and will apply to awards or funding increments issued on or after this date. Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance "Super Circular", 2 CFR 200 (UGG), as a condition of receiving funds and to meet annual ~~audit~~ compliance. In an effort to keep policy for all grants consistent, the Amite County School District will implement the new federal guidelines regarding procurement for all grants immediately.

§200.317 - When Amite County School District procures property and services under a Federal award, the same policies and procedures it uses for procurements from its non-Federal funds must be followed.

Amite County School District shall comply with §200.322 Procurement of recovered *materials* and ensure that every purchase order or other contract includes any clauses required by section §200.326 (Appendix II to Part 200) Contract provisions. Amite County School District will follow §200.318 General procurement standards through §200.326 Contract provisions, as documented in Chapter 2.

FEDERAL PROCUREMENT THRESHOLDS: (Following the most restrictive law)

§ **MICRO-PURCHASES (1 Quote required)**

Less than $5,000 for Commodities and less than $10,000 for Services

§ **SMALL PURCHASES/SIMPLIFIED ACQUISITION (at least 2 required)**

$5,001 to $75,000 for Commodities and $10,001 to $250,000 for Services
Quotes must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screen shots from websites, copies of published price lists and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-Subchapter C-Part 13 (13.106-3) for Simplified Acquisition Procedures.

§ **REVERSE AUCTION**
$75,001 and up (Commodities)

§ **FORMAL SEALED REQUEST FOR PROPOSALS (RFP's):**
$250,000 (Services)

- **SOLE SOURCE AND EMERGENCIES:**
  No Competition
  Prior Approval Needed from Federal Award Entity and Amite County School District's Board

SECTION 1.2 METHODS OF PROCUREMENT (§200.320) / DEFINITIONS TITLE 48: SUBPART 2.1
Subsection 1.2.a

Micro-purchases (§200.67) §200.320(a): Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold, currently **$5,000 for commodities and $10,000 for services**. A vendor's shopping cart will qualify as a second quote for commodities. To the extent practicable, the Amite County School District must distribute micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if Amite County School District Federal Programs Director considers the price to be reasonable; otherwise, at least two quotes are required. This threshold is periodically adjusted for inflation.

For purchases less than $5,000, use your own judgment in identifying potential suppliers. Purchase requisitions MUST be submitted to the Federal Programs Director for approval. If you are uncertain, as to whether or not a purchase qualifies as a micro purchase or a small purchase, please contact the Federal Programs Director or Purchasing Agent prior to submitting the purchase requisition. For example, installment payments less than $3,000 towards a total purchase price greater than $3,000 do not count as micro purchases. The total life of the contract amount must be used.

Subsection 1.2.b
Quotes - Small Purchase Procedures / Simplified Acquisition 2 CFR §200.320: Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold, currently the Federal threshold is $5,001 to $75,000 for commodities and $10,001 to $250,000 for services. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. This threshold is periodically adjusted for inflation.

For purchases of commodities between $5,001 and $75,000 and services between $10,001 and $250,000, buyers will need to submit a purchase requisition with 2 quotes and the basis for vendor selection prior to making a purchase. Quotes must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screen shots from websites, printed copies of "shopping carts," copies of published price lists and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-Subchapter C-Part 13 (13.106-3). This documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully approved. If a purchase order is not received prior to an invoice, the Federal Programs Director will have the authority to reject the invoice from being paid against federal funds.

Mississippi Express Products List (EPL) and State Contract Items: NO QUOTES needed, if within the EPL dollar limitation. Include with your requisition the EPL or State Contract information, i.e., Contract #, Manufacturer Name, Price Quote for approved vendor. If you require assistance, please contact the Purchasing Agent.

For SERVICES between $75,001 and $250,000: Use the Federal Programs RFP Template for requesting quotes for professional development or services.

Contract Administrator:

For all Contracts, the department should name a Contract Administrator. Prior to the beginning of the contract, the Contract Administrator should develop a Contract Administrator Tasks and Responsibilities document to be submitted to Purchasing with the contract. This Tasks and Responsibilities document, at a minimum should include:

- Verifying that all services are being performed as set forth in the contract
- Verify that all applicable bonds and insurance documents have been received and are determined to be adequate.
- Verifying that all payments are in compliance with the contract and for services that have been received.

Subsection 1.2.c **Competitive Formal Sealed Bids** 2 CFR §200.320 (b): More than the Simplified Acquisition Threshold, which is currently at $75,000 for commodities and $250,000 for services. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered. See Chapter 2, Subsection 2.5 for Methods of Procurement in this manual.

However, since Mississippi Law (§31-7-13) is more restrictive, the threshold for

Formal Sealed Bids for purchases over **$75,000**.

For COMMODITY purchases greater than $75,000, buyers will need to contact the Federal Programs Director and the Purchasing Agent to help assist them with the formal bid process. The Purchasing Agent will work collaboratively with the Director and requestor to facilitate this process and meet all the federal requirements. It is important therefore that the buyer communicate their plans for major purchases as early as possible so there will be reasonable time to accomplish the bidding procedure.

For SERVICES of $250,000 or greater (Total Cost is considered for the life of the contract): Buyers will need to contact the Federal Programs Director and the Purchasing Agent to help assist them with the formal bid process. The Purchasing Agent will work collaboratively with the Director and requestor to facilitate this process and meet all the federal requirements. It is important, therefore, that the buyer communicate their plans for major purchases as early as possible so there will be reasonable time to accomplish the RFP procedure. See Chapter 2, Subsection 2.5 for Methods of Procurement in this manual.

Mississippi Express Products List (EPL) and State Contract Items: NO BIDDING needed, if within EPL dollar limitation. Include with your requisition the EPL or State Contract information, i.e., Contract #, Manufacturer Name, Price Quote for approved vendor. If you require assistance, please contact the Purchasing Agent.

Subsection 1.2.d **Noncompetitive Proposals – Sole Source and Emergencies** 2 CFR §200.320 (c): Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source (cannot be brand specific);
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Amite County School District; or
- After solicitation of a number of sources, competition is determined inadequate.

SOLE SOURCE PROCEDURES:

Federal and State Laws require open competition and for solicitations not to be brand name specific; however, as stated above, there may be times when competitive bids are not appropriate and the requirement for obtaining them is waived. For an exception to be valid, a clear statement of justification (Sole Source Justification Form) for waiving the competitive bidding, process must be submitted in writing to the Federal Programs Director. The Sole Source Justification Form will be reviewed and sent to the Federal awarding agency for approval 2 CFR §200.320 (c). The Federal Programs Director will submit the entire packet to the Purchasing Agent to obtain approval from the Amite County School District Board of Education. Do not proceed with any purchases until notification of approval.

EMERGENCY PROCEDURES:

As stated above, there may be times when competitive bids are not appropriate and the requirement for obtaining them is waived. For an exception to be valid, a clear statement of justification for waiving the competitive bidding, process must be submitted in writing to the Federal Programs Director. The emergency justification will be reviewed and sent to the Federal awarding agency for approval. The Federal Programs Director will submit the entire packet to the Purchasing Agent to obtain approval from the Amite County School District Board of Education per Amite County School District's Purchasing Policy.

CHAPTER 2 GENERAL PROCUREMENT STANDARDS & PROCEDURES 2 CFR §200.318)

SECTION 2.1 ADMINISTRATION OVERSIGHT §200.318 (b)

The Amite County School District Federal Programs Director and the designated Contract Administrator must assure that all procurement transactions adhere to the General Procurement Standards and maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, and before entering into a contract, make sure the contractor is not listed on the Excluded Parties Listing (Debarred Contractors – System for Award Management-SAM – https://www.sam.gov/) See also 2 CFR Part 200 , 2 CFR Part 200 Appendix 2, and 2 CFR §180.220 and 180.300.

Subsection 2.1.a **Contract Administrator**
For all Contracts, the department should name a Contract Administrator. The Contract Administrator shall be chosen prior to the beginning of the contract. The Contract Administrator will be responsible for the tasks, technical requirements service performance, and verifying that payments are in compliance with the contract.

Subsection 2.1.b **Equipment Standards** §200.313 and 200.439
The Amite County School District's Federal Programs Director and/or the designee shall follow all Federal Regulations on equipment acquired under a Federal Award.

Prior Approval of Purchases—Indicator H-1

The **Federal Programs Director approves all purchases with respective grant funds prior to the requisition becoming a purchase order.** The Federal Programs Director then follows the federal guidelines to ensure that purchases are allowable, reasonable, allocable and necessary; and that such purchases include full and open competition when conducting procurement transactions (i.e., appropriate number of quotes, purchases do not exceed bidding limits).

Commodities Less than $5,000	1 QUOTE
Commodities $5,001 to $75,000	2 QUOTES
Commodities purchases greater than $75,000	Reverse auction
Services to $ 10,000	1 Quote
Services of $10,001 to $250,000 or greater (Total Cost is considered for the life of the contract)	2 Quotes
Sole Source	See below
EMERGENCY PROCEDURES	See below

(Federal Law does NOT see SOLE SOURCE as an option)

Subsection 1.2.d **Noncompetitive Proposals – Sole Source and Emergencies** §200.320 ©:
Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source (cannot be brand specific);
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the School District; or
- After solicitation of a number of sources, competition is determined inadequate.

Glossary

- The word "**commodities**" shall mean and include the various commodities, goods, merchandise, furniture, equipment, automotive equipment of every kind, and other personal property purchased

by the agencies of the state and governing authorities, but not commodities purchased for resale or raw materials converted into products for resale.

  - The term "**equipment**" shall be construed to include: office appliances and all other equipment of every kind and description.

- "**Purchase**" shall mean buying, renting, leasing or otherwise acquiring.
- "**Services**" – the furnishing of labor, time, or effort by a vendor or supplier, not involving the delivery of a specific end product other than reports, which are merely incidental to the required performance. This term shall not include employment agreements or collective bargaining agreements.

Completion of Federal Funds Procurement Packets

Any employee may complete a requisition for use of federal funds. Each requisition must have a building-level administrator's signature and the Federal Programs Director's signature.

Duplication of Items Purchased--Indicator H-2

To the greatest extent possible the ACSD will avoid the acquisition of unnecessary or duplicative items by completing the Federal Programs Requisition Form in addition to Amite County School District forms for all commodities and equipment purchased with Federal Funds.
The District must avoid the acquisition of unnecessary or duplicative items. 2 C.F.R. § 200.318(d). Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis should be made between leasing and purchasing property or equipment to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with federal funds.

Prior the acquisition/purchase of goods, services or equipment the Director of Federal Programs will determine if any of the above items are to be or have been purchased with state, local or federal funds.

Equipment:

The Director of Federal Programs will consult with the appropriate personnel to determine if the requested equipment is available in the district. The appropriate personnel include but are not limited to the Technology Coordinator, Technology Staff, Business Manager, Assistant Business Manager, and Assistant Superintendent.

The Director of Federal Programs when necessary will visit the school in which the equipment is located to determine if the equipment is usable.

Supplies:

The Director of Federal Programs will consult with the appropriate personnel to determine if the requested supplies are available in the district. The appropriate personnel include but are not limited to building level Administrators, Teachers, Business Manager, and Assistant Superintendent.

Services

The Director of Federal Programs will consult with the appropriate personnel to determine if the requested services are available in the district. The appropriate personnel include but are not limited to the Technology Coordinator, Technology Staff, Business Manager, Assistant Business Manager/Fixed Asset Clerk, and Assistant Superintendent.

Indicator H-3
Prior to paying any claim, the Accounts Payable/MSIS clerk prepares the procurement packet which include the following:

- Requisitions
  - Federal
  - District
- Building-level administrator Approval (if ordered at school level)
- FPD Approval
- Receiving Report (Packing Slip) items checked, slip sign and dated to ensure completion of order
- Invoice signed and dated by Director of Federal Programs
- Sam.gov debarment check
- Quotes (at least 2)

When required:

- Contract—must be board approved and signed by vendor and district-level administrator
- Services – assurances that contract was fulfilled

Indicator H-4
Prior to paying any claim, (monthly) the MSIS clerk prepares the procurement packet which include the following:

- Requisitions
  - Federal
  - District
- Principal Approval
- FPD Approval
- Receiving Report (Packing Slip) sign and dated to ensure completion of order
- Invoice signed by Director of Federal Programs

When required:

- Sam.gov
- Quotes
- Contract
- Services – assurances that contract was fulfilled

Additionally, the FPD periodically audits the Federal Programs procurement packets to ensure accuracy and completeness of the records.

Purchasing Procedures–Indicators H-3 and H-4

The purchase of goods or services using Federal funds shall follow the procedure as outlined below.

The required documents are:

1. Requisitions

Purchase requisitions are documents filled out by requesting departments/divisions/ schools or teachers requesting that the purchasing department buy the items requested. A requisition is the device by which management realizes that there is a need for materials. The Director of Federal Programs, the Building Level Principal, or his designee may complete requisitions. The requisition shall be signed by the Director of Federal Programs to ensure that the purchase is allowable, reasonable and necessary. All requisitions should be accompanied by any required quotes from approved vendors.

The Superintendent or Business Manager will sign the requisition after the Director of Federal Programs has signed it

2. Purchase Orders

Purchase orders are documents issued by the school district to vendors ordering the items requested by departments/divisions/schools or teachers. A purchase order is the device by which management places an order. Accepting a purchase order by a vendor effects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment.

Purchase orders are issued by the personnel in the Business office based on the items being purchased on the requisition. The Business Manager or the Business Managers Designee shall code the requisition with the proper funding codes prior to the purchase order being completed.

3. Receiving Reports

Receiving reports are documents documenting the fact that the materials ordered were actually received.

Using the documents above, the purchasing process shall work as follows:

The school district utilizes purchase requisitions to be prepared by district personnel whenever there is a request for materials. All requisitions shall require approval by next higher level of administration other than the person actually requesting the material. Once approved this requisition should be forwarded to the central office, if generated at the school level, to the attention of the Federal Programs Director. The Federal Programs Director will ensure that the materials being requested for purchase are allowable based on either the LEA Consolidated Application Plan or the local School-wide Plan. After deeming the materials allowable the Director of Federal Programs shall pass the requisition to the next level

(Superintendent or Business Manager) for the appropriate signatures.

The properly prepared and approved requisition is forwarded to the Business Manager. The Business Manager will code the requisition for with the correct fund codes. All requisitions should be subjected to public purchasing law requirements (NOTE: Any required quotes shall be attached to and the quote number if available noted on the requisition or the statement “Quotes Attached written on the requisition.”).

Requisitions meeting all public purchasing law requirements shall be issued a purchase order. The issuance of which is official notice to the vendor that you desire for the vendor to fill that order.

When ordered materials are received, either a receiving report shall be prepared by the person receiving the material or by central receiving, or, in the absence of a receiving report, the vendor's invoice shall be signed by the person receiving the material and attached to the signed copy of the requisition.

Prior to paying any claim, the MSIS clerk should match the following documents: Purchase requisitions, Purchase order, Receiving documents, and Vendor Invoices.

All supporting documents shall be maintained on file for the period of time as determined by federal or state statue.

General Purchase Requirements--Indicator H-5

ALL federal monies spent must be consistent with the following:

- the underlying needs of the program/needs assessment - related to an educational activity
- included in the School-wide Plan for Title I school and district wide for other programs
- purchases shared among multiple funding sources will be prorated
- consistent with federal cost principles
    - allowable
    - reasonable
    - necessary

Commodities Less than $5,000	1 QUOTE
Commodities $5,001 to $75,000	2 QUOTES
Commodities purchases greater than $75,000	Reverse auction
Services to $ 10,000	1 Quote
Services of $10,001 to $250,000 or greater (Total Cost is considered for the life of the contract)	2 Quotes
Sole Source	See below
EMERGENCY PROCEDURES	See below

See A-1 allowable costs on page 2.

Contractor Oversight – Indicators H-6, H-7 and H-8

Indicator H-6
ACSD OFP has internal controls for developing and awarding contracts by utilizing a ***Vendor Rubric*** when awarding contracts for services over $10,000 to ensure appropriate approval and contain all applicable provisions as stated in the Uniform Guidance (Appendix II to Part 200).

From time to time, the Amite County School District will enter into contract with outside agencies or vendors to provide contracted services. Depending on the source of the revenue in which the contracted services are provided will determine who will oversee the contract of the agency or vendor. The Director of Federal Programs or an Administrator designated by the Director of Federal Programs will oversee contracts funded by federal grant funds.

The Director of Federal Programs will be required to verify all invoices submitted by the contract or service provided along with the appropriate sign-in sheets and written documentation of the service performed. The written documentation should contain the date of the service, brief summary of the scope of the service performed, and the signature of the person(s) providing the service.

Performance of work agreement--Indicator H-7

The Director of Federal Programs or a designated Building Level Administrator will oversee the contracted services provided if the services are at the school level provided federal funds are used to fund the contract. The same documentation will be required as mentioned in the previous paragraph of this document.

Contracts are monitored by the Federal Programs Director and building administrators to ensure work is performed in accordance with the contract specifications via observations of services/training rendered, teacher/administrator evaluations/comments/concerns, and progress monitoring data.

Consultant Evaluation

Performance Criteria	Rating				
General Considerations	**Strongly Agree**	**Agree**	**Disagree**	**Strongly Disagree**	**Don't Know**
The consultant has fully addressed the scope of service as outlined in the quote and as articulated in the accepted contract.	☐	☐	☐	☐	☐
The consultant has supplied the required deliverables/reports as outlined in the accepted contract.	☐	☐	☐	☐	☐
The consultant performed the services effectively and maintained sufficient communication and engagement with the client.	☐	☐	☐	☐	☐
The methodology used by the consultant was presented in a train the trainer model and can be replicated.	☐	☐	☐	☐	☐
The consultant has provided recommendations and next steps that will enhance student achievement	☐	☐	☐	☐	☐
The service that the consultant provided was exceptional.	☐	☐	☐	☐	☐

Comments

_____

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Indicator H-8
In the event the contractor fails to perform or provide the service as specified in the terms of agreement or otherwise fails to provide adequate goods and/or services, the Federal Programs Director will contact the contractor concerning the services. The Director of Federal Programs will work with the contractor to seek a resolution otherwise, the contract could be considered null and void.

Conflicts of Interest and Gifts--Indicator H-9
SECTION 2.2 AVOIDING CONFLICTS OF INTEREST §200.318 (C) (1) & (2)

No Amite County School District employee may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when any of the following has a financial or other interest in the firm selected for award:

- Employee, officer, agent, or board member
- Any member of their immediate family
- Their partner
- An organization which employs, or is about to employ, any of the parties indicated herein or has a financial or other interest in or tangible personal benefit from an entity considered for a contract.

Gifts: Amite County School District employees or board member may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts over the amount of $100.

The Amite County School District must disclose, in writing, any potential conflicts of interest to the Federal awarding agency, i.e., MDE. (§200.112)

SECTION 2.3 MANDATORY DISCLOSURES (2 CFR §200.113)

The Amite County School District must promptly disclose to the Federal awarding agency, i.e. MDE, when it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity potentially affecting the Federal award. Failure to report can result in remedies for noncompliance.

Whistleblower protections
An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information 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 (including the competition for or negotiation of a contact) or grant.

The District must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 10 U.S.C. 4712, 10 U.S.C. 4304, and 10 U.S.C. 4310.

Documentation is found in Appendix.

SECTION 2.4 COMPETITION §200.319

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of §200.319 and §200.320. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

Subsection 2.4.a Preference Laws Prohibited §200.319 (b)

Amite County School District must conduct procurements in a manner that ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids must be excluded from competing on those procurements.

Subsection 2.4.b Clear and Accurate Technical Requirements §200.319 (c) (1) (2) (d)

The Amite County School District must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

Technical Descriptions:

- must not, in competitive procurements, contain features which unduly restrict competition;
- may include a statement of the qualitative nature of the material, product or service to be procured;
- when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use;
- detailed product specifications should be avoided if at all possible;
- when it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance

or other salient requirements of procurement. The specific features of the named brand, which must be met by offers, must be clearly stated.

SECTION 2.5 METHODS OF PROCUREMENT FOR BIDS (§200.320 (b)) AND RFP'S (§200.320 (c))

Subsection 2.5.a Procurement by Sealed Bids (formal advertising):

Bids are publicly solicited through an invitation and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (b)(1) of this section apply. (§200.320 (b))

In order for sealed bidding to be feasible, the following conditions should be present:

- *A complete, adequate, and realistic specification or purchase description is available;*
- *Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and*
- *For sealed bids only, the district must document and provide documentation for all bids that are rejected.*
- *The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.*

If sealed bids are used, the following requirements apply:

- *Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids and the invitation for bids must be publically advertised;*
- *The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;*
- *All bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;*
- *A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, record of past performance, financial and technical resources, Excluded Parties Listing (Debarment), and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and*
- *Any or all bids may be rejected if there is a sound documented justification.*

Subsection 2.5.b Procurement by Sealed Proposals (RFP's):

The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources;
- Follow the Amite County School District's method for conducting technical evaluations of the proposals received and for selecting recipients;
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- The Amite County School District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

SECTION 2.6 METHODS OF CONDUCTING TECHNICAL AND AWARD EVALUATIONS §200.318 (H)

Amite County School District must award contracts only to responsible and responsive contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, Excluded Parties Listing (Debarment-§200.213), and financial and technical resources.

Subsection 2.6.a SEALED BIDS: §200.320 (iv) (v)

A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

Any or all bids may be rejected if there is a sound documented reason.

Subsection 2.6.b REQUEST FOR PROPOSALS AND QUOTES: §200.320 (2)

Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

To ensure fairness to proposers, but protect the Amite County School District, RFP's and RFQ's will be awarded based on qualifying evaluation criteria. Development of the evaluation criteria will vary depending on the type of service. The criteria will be agreed upon before the RFP/RFQ process begins, and each area of the evaluation will be addressed in the proposal. Each criterion will be weighted to reflect its relative importance to the Amite County School District. A committee, using the qualifying criteria factors, will individually evaluate the proposals/quotes to determine final award. The criteria will be weighted to yield a total of 100 points. The final decision to execute a contract with any party rests solely with the Amite County School District.

SECTION 2.7 METHOD OF SOLICITATION PROTEST §200.318 (k)

(k) The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

AMITE COUNTY SCHOOL DISTRICT SOLICTATION PROTEST PROCEDURES

Subsection 2.7.a Procedures Pre-Solicitation Opening or Closing

Protests concerning the solicitation process, including claims related to the bid documents, technical specifications, request for proposal, request for quotes, or other similar documents used by the Amite County School District, must be filed in the Amite County School District Office of Purchasing no later than five (5) calendar days prior to the solicitation bid opening or closing date. Intervening holiday and weekends are excluded in this computing. Protests filed after this deadline shall not be considered.

Protests must be written and include at a minimum the following:

- Name and address of the protester
- Solicitation number
- Detailed and specific provisions of Federal and/or State law, which would be violated.

- Detailed statement of factual grounds for protest
- Copies of all exhibits, evidence, or documents supporting the protest
- Description of all remedies or relief requested
- Protester shall be responsible for confirmation of receipt of the written protest by Amite County School District within the deadline.
- Upon receipt of a timely protest, the Amite County School District shall determine if the date for the bid opening or closing date for receipt of proposals should be postponed or continue without delay. The Amite County School District may determine that the award of the contract without delay is necessary to protect substantial interest of the District.
- If the bid opening or closing date is postponed, the Amite County School District will contact all parties who were furnished a copy of the solicitation to advise that a protest has been filed and that the bid opening or closing date for receipt of proposals is postponed until a decision has been issued. Notice of postponement will be in writing (electronic correspondence is acceptable).
- The Amite County School District and the protester shall meet and/or discuss the substantive issues raised in a timely protest. Upon completions of the meeting or discussion between the Amite County School District and the protester, the Amite County School District will transmit a final decision in writing to the protester and to all parties submitting a solicitation (electronic correspondence is acceptable).
- The Amite County School District decision shall be final and conclusive.
- Upon issuance of the written decision to a timely protest, the Amite County School District will issue an addendum, which will include the rescheduled date for the bid opening or closing date for the receipt of the solicitation.
- Subsection 2.7.b Procedures after Solicitation Award
- Bid/RFP/RFQ protests must be received in the Amite County School District Office of Purchasing no later than five (5) calendar days after formal announcement of the award of the contract. Intervening holiday and weekends are excluded in this computing. Protests filed regarding the bid award after the five (5) calendar days will not be considered.

The protest shall be accompanied by the following:

a. Bid security to the Amite County School District's cost for determining a bid protest shall be made in the form of a certified check or money order payable to the Amite County School District, in the following amount applicable to the nature of the protest or the value of the contract award.
b. Five percent (5%) of the protester's bid; or
c. In the case where the protester did not submit a bid, five percent (5%) of the lowest responsive and responsible bid received by the Amite County School District; or
d. In the case of a RFP or RFQ, the following amount based on the Amite County School District's estimation of the value of such contract:

- Equal to or greater than $3,500 and less than $25,000: $1,000
- Equal to or greater than $25,000 and less than $100,000: $1,500
- $100,000 or greater: $2,500

Such fee shall be returned if the solicitation protest is upheld, otherwise fee is non-refundable.

- Protests must be written and include at a minimum the following:
- Name and address of the protester
- Solicitation number
- Detailed and specific provisions of Federal and/or State law, which would be violated.
- Detailed statement of factual grounds for protest
- Detailed statement of all legal and/or factual grounds for protest

e. Copies of all exhibits, evidence, or documents supporting the protest

f. Description of all remedies or relief requested

g. Protester shall be responsible for confirmation of receipt of the written protest by Amite County School District within the deadline.

h. The Amite County School District may request additional information from the protester who shall submit the information within the time periods established by Amite County School District.

i. Protests shall be limited to irregularities in the solicitation or evaluation process and may not seek re-evaluation of the subjective or objective evaluations used to award the solicitation.

j. Protests that do not strictly address the above-mentioned requirements and incomplete will not be considered.

k. Notice of any protest will be provided to the bid recipient and all other bidding parties (electronic correspondence is acceptable).

l. The Amite County School District shall review all documentation concerning the procurement. The Amite County School District may meet with the protester at his/her discretion to discuss the protest. A determination whether or not the award of the contract shall be delayed or cancelled; or if the protest is clearly without merit; or that award of the contract without delay is necessary to protect the interests of the Amite County School District.

m. The Amite County School District will provide written notice of the decision to the protester. This written notice will be final and not subject to additional internal review, (electronic correspondence is acceptable).

Subsection 2.7.c Appeal
Violations of law will be referred to the local, state, or federal authority having proper jurisdiction. An appeal to involved local, state, or federal agencies may only be commenced following exhaustion of the internal protest procedures above. The Amite County School District is not liable for any attorney's fees.

SECTION 2.8 CONTRACTING WITH SMALL AND MINORITY BUSINESSES §200.321 Amite County School District must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible.

SECTION 2.9 PROCUREMENT OF RECOVERED MATERIALS §200.323

- Amite County School District and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

- The recipient or subrecipient should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products.

SECTION 2.10 CONTRACT COST AND PRICE §200.324

(a) Amite County School District must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, Amite County School District must make independent estimates before receiving bids or proposals.

(b) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the Amite County School District under Subpart E—Cost Principles of this part. Amite County School District may reference its own cost principles that comply with the Federal cost principles.

(c) The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

SECTION 2.11 FEDERAL AWARDING AGENCY (MDE) REVIEW §200.325

Amite County School District must make available, upon request of the Federal awarding agency, technical specifications on proposed procurements where the Federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document,

however, if Amite County School District desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

Amite County School District must make available upon request, for the Federal awarding agency pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

- Amite County School District's procurement procedures or operation fails to comply with the procurement standards in this part;
- The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;
- The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

Amite County School District is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency determines that its procurement systems comply with the standards of this part.

Amite County School District may request that its procurement system be reviewed by the Federal awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third party contracts are awarded on a regular basis;

Amite County School District may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from Amite County School District that it is complying with these standards. Amite County School District must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

SECTION 2.12 CONTRACT PROVISION §200.327

Amite County School District's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

Procurement Files—Indicator H-10

The Amite County School District follows all applicable state and Federal laws and regulations regarding the required procurement documentation and retention of such documents. The Federal Programs office is responsible for records oversight ensuring that appropriate files are retained as required. Procurement documents are stored in the Central Office File room.

Procurement records include requisitions, appropriate quotes, purchase orders, receipt sheets, invoice, and copy of the check (with the business manager), reference to the contract, and a copy of RFP documentation, if required.

Suspension and Debarment—Indicator H-11

Vender/Contractor Suspension and/or Debarment

2 C.F.R. Part 200, Appendix II(H) and 2 C.F.R. §§ 180.220 and 180.300.

ACSD will not contract with a vendor who has been suspended or debarred. The person completing the ***Purchase Requisition Form*** will confirm and attach the sam.gov report verifying the contractor/vendor is not suspended or disbarred. Federal Programs Director will ensure that no contracts/purchase orders for goods or services are made with a suspended or debarred vendor as follows:

- A System for Award Management (SAM) Report will be printed, reviewed/verified, and placed in the Accounts Payable file for all federal purchases over $25,000.

Prior to accepting a bid or quote from a contractor or vendor the person requesting items or services will check to determine if the contractor or vendor has been suspended or debarred from doing business with an agency as it relates to federal funds.

The person requesting items or services will use the following website to determine suspension or debarment.

System for Award Management (SAM): https://www.sam.gov/

Documentation will be printed and kept on file with this procurement packet with regard to the status of a contractor or vendor.

The Business Manager will complete a search of previous contractors and vendors at the beginning of the district's fiscal year. A search will be conducted for a new contractor or vendor prior to the awarding the bid or quote.

I. Indirect Costs

Application of indirect cost rates-federal--Indicator I-1

The ACSD may take indirect cost; if taken, the following procedure will be followed:

1. The ACSD will work with the MDE to calculate the Indirect Cost Rate. MDE sends the Annual Financial Report to the Business Manager. The Business Manager will fill in the Executive Administrators Cost and returns to MDE. MDE will then complete the formula and the Indirect Cost Rate is determined and sent back to the district. Indirect costs for federal grant funds are calculated in the MCAPS program.

2. The Business Manager and Federal Programs Director will verify the rate is the same on the federal application.

3. To calculate the actual amount to be paid as Indirect Cost, the Business Manager will use the actual expenditure report and reduce by the amount of actual equipment cost. This amount will be multiplied by the indirect cost rate. This formula gives the amount allowable to expend for Indirect Cost.

4. Indirect cost will be reimbursed annually as determined by the Business Manager based on the individual grant fund.

Overpayment Procedures--Indicator I-2

If it is determined that an excess amount of indirect cost, in the aggregate, has been paid to the district by the MDE Department of Federal Programs under its federal awards due to a cost accounting error or oversight, the following procedure will be followed:

1. The Federal Programs Director with the assistance of the Business Manager will determine the amount of the overpayment.

2. The overpayment amount will be credited or refunded, as deemed appropriate by MDE.

3. The excess amount will be subject to applicable interest.

J. Budgeting and Activities

Budget and Amendment Preparation Procedure–Indicators J-1, J-2, J-3, and J-4

District Policy: DCCA , DCH

The Director of Federal Programs, Superintendent, Principals, Business Manager, and other stakeholders will prepare the budget for all federal programs. The Director of Federal Programs will meet individually or as a group with Principals to discuss their needs based on a needs assessment prior to budgeting federal funds from their school allocation after meeting the salaries and benefits of the personnel paid with federal funds for their school. The Director of Federal Programs will obtain the necessary information regarding any salaries and benefits paid from federal funds from the Business Manager.

The Director of Federal Programs, after collecting the necessary data, will prepare a draft budget in collaboration with the Business Manager. The purpose of this collaboration is to ensure that funds are being budgeted into the correct budget program codes. The draft budget is shared with Principals after its completion. Principals will be given a time to review the budget and make suggestions.

Both the LEA and School federal programs budgets are aligned to the goals of the LEA as stated in the LEA Plan.

The Director of Federal Programs is responsible for ensuring that federal programs budgets do not supplant state and local funds.

The Business Manager is responsible for entering and maintaining the federal programs budgets into the district financial package after receiving approval from the MDE.

The Director of Federal Programs in collaboration with the Business Manager will complete any and all amendments or revisions to the federal programs budgets as needed or required to expend funds as deem necessary by the comprehensive needs assessment or changes in areas of the budget in which there is little or no control, i.e., salaries and benefits. School Principals will be consulted in this process if a substantial amount of funds is involved, excluding salaries and benefits of personnel, in the amendment /revision process.

The Business Manager will be responsible for entering the amended budget into the financial package once following approval by the SEA.

Coordination of efforts across programs--Indicators J-3 and J-4

Title, Special Education and Other Grants

1. The Federal Programs Director will include collaboration with other district departments (Technology, Special Education, Federal Programs, Instruction, Curriculum and Assessment, Child Nutrition, The Business Office, Community Relations, etc.) as a part of the grant application process via meetings, conference calls, emails, etc.

2. The collaboration continues throughout the year during the formal review and evaluation of the grant, which includes all school wide plans. Formal reviews and evaluations are held at a minimum of two times per year – fall (after state assessment results are official), and spring (during preparation for the new fiscal year plan)

The Federal Programs Director ensures that plan development is seamless with the process used in the development of state and local funds through collaboration, consultation, planning sessions, meetings, and trainings with other departments, especially the Business Department.

Amendment/Revision Preparation—Indicator J-5

The Director of Federal Programs in collaboration with the Business Manager will complete all amendments or revisions to the federal programs budgets as needed or required to expend funds as deemed necessary by the comprehensive needs assessment or changes in areas of the budget in which there is little or no control, i.e., salaries and benefits. School Principals will be consulted in this process if a substantial amount of funds is involved, excluding salaries and benefits of personnel, in the amendment /revision process.

The Business Manager will be responsible for entering the amended budget into the financial package once upon approval by the SEA.

Cost Effectiveness and Sustainability—Indicator J-6

The Director of Federal Programs and the Business Manager for the Amite County School District will review the Federal Program budgets monthly by reviewing expenditure reports for each federal program budget.

Each current year Federal Program budget is maintained under a separate district approved program code in the district financial package.

The Business Manager will be responsible for maintaining the federal program budgets in the financial package based on the approved federal programs budget in the LEA Consolidated Application found in MCAPS.

In addition to allowability, reasonability, necessity, and allocability, investments/purchases will be made with consideration to relative value (potential gains v. costs) and potential long-term sustainability of the product/services.

Using an evaluation of CNA along with the implementation of school-wide plan and other evidence, the FPD and other administrators will determine the effectiveness of the expenditures from federal funds.

K. Allocations

Budgeting Federal Programs Allocations–Indicators K-1 and K-2

Upon receipt of allocation amounts for federal funds, the Federal Programs Director will complete the following:

All Title and All ESSER Programs

- Prepare in collaboration with the Superintendent and Business Manager a draft budget for all Federal Programs taking into consideration any and all salaries and benefits for employees paid with federal funds.
- Convene a meeting of all stakeholders to discuss allocations as related to the comprehensive needs assessment. Stakeholders may include but are not limited to the following: Superintendent, Assistant Superintendent, Business Manager, Federal Programs Director, Principals, and Parents. The Federal Programs Director will prepare the agenda for the meeting as well as lead the meeting. A sign-in sheet will document those in attendance and minutes will be recorded.
- Based on meeting results, the Federal Programs Director will create the budget.
- Federal Programs Director will enter into the finalized Federal Program budgets into the online application.

The Title I, Part A Budget of the Amite County School District will follow the same procedure as those listed above with the following exceptions:

In developing the Title I, Part A budget, the Federal Programs Director will determine the amounts for required district set-asides. District set-asides include but may not be limited to Homeless for non-title schools, Neglected, pre-kindergarten (i.e. if the total allocation is $500,000.00 or greater, additional Parent and Family Engagement, Professional Development, Summer and Intersession Programs/Before and After School Programs, LEP, Non-public School (if applicable) and Administration (Some of the set asides may or may not be budgeted). Once off-the-top expenditures have been input in MCAPS, the per pupil allocation (PPA) is automatically calculated.

The total school allocation is determined in the following manner:

MCAPS calculates the PPA based on the amount of the allocation remaining once the district set-asides are entered into the budget application. MCAPS multiplies the PPA by the number of low-income students as entered on the Demographics page in MCAPS. Amite County School District may or may not use the PPA amount automatically calculated by MCAPS.

In developing ESSER budgets, consideration to prepare, to prevent, and to respond to Covid-19 will be the basis of all decision making for allocation and purchases

Indicator--K-2

The ACSD has three Title I schools; however, each year the federal programs application, the following procedure will be followed based on the number of schools that meet the qualifications:

- MCAPS calculates the PPA based on the amount of the allocation remaining once the district set-asides are entered into the budget application.
- Methodology used to allocate fund among schools according to MDE guidance

L. Maintenance of Effort

Maintenance of Effort (MOE)—Indicator L-1

- LEAs demonstrate MOE by either the combined fiscal effort per student

OR

- The aggregate expenditures (non-federal funds) of the LEA for the preceding fiscal year was not less than 90 percent of combined fiscal effort or aggregate expenditure for the second preceding fiscal year.
- Column 1 less Colum 2
    - Amount from preceding year must not be less than 90 percent of the second preceding year.
        - Example: To receive funds available July 2021, ACSD will compare 2019-20 school year expenditures to 2018-19 school year expenditures.

Calculation of MOE

The Amite County School District uses the following MOE formula:
(NOTE: The Office of Federal Programs at the Mississippi Department of Education determines MOE for LEAs within Mississippi on an annual basis.) The letter from MDE is uploaded under LEA Document Library in MCAPS.

Column 1 less Column 2

Column 1
Funds:
1000 - 1999 General Funds
2001 Uniform Millage
2090 Extended School Year
2100 - 2199 Child Nutrition Programs
2410 EEF - Building & Buses
2420 EEF - Textbook
2430 EEF - Transportation
2440 EEF - Instructional Supply
2711 Voc. Ed. Basic

GL Code = 900 (Expenditures)

Column 2
Funds:
1000 – 1999 General Funds
2001 Uniform Mileage
2090 Extended School Year
2100-2199 Child Nutrition Program
2410 EEF – Building & Buses
2420 EEF - Textbook
2430 EEF - Transportation
2440 EEF – Instructional Supply
2711 Voc. ED. Basic

GL Code = 800 (Revenues)

Expenditure Functions:

1000 - 1999 Instruction
2000 - 2999 Support Services
3100 - 3199 Food Service Operations
3900 Other Non-Instructional

Revenue Functions:

4000 – 4999 Federal Sources

Object Codes:

100 - 199 Personal Serv. Salaries
200 - 299 Personal Serv. Employee Benefits
300 - 399 Purchased Services - Prof./Tech. Ser.
400 - 499 Purchases Property Services
500 - 599 Other Purchased Services
600 - 699 Supplies
740 Furniture & Equip. (Not Capitalized)
810 Dues & Fees
890 Misc. Expenditures

Requirement of MOE and Failure to meet MOE procedures

Section 9521 of Every Student Succeeds Act (ESSA) provides that an Local Education Agency (LEA) may receive funds under Title I, Part A for any fiscal year only if the State Education Agency (SEA) finds that either the combined fiscal effort per students or aggregate expenditures of the LEA and the State with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year.
If an LEA fails to meet the MOE requirement, the State Education Agency (SEA) must reduce the amount of funds allocated under the programs covered by the MOE requirement in any fiscal year in the exact proportion by which the LEA fails to maintain effort by falling below 90% of either the combined fiscal effort per student or aggregate expenditure. In reducing the LEA's allocation because it failed to meet the MOE requirement, the SEA uses the measure most favorable to the LEA.
Section 8521(b)(1) of ESSA states that if the LEA fails to meet MOE but has met MOE requirements for the five immediately preceding fiscal years, then funding will not be reduced.

Monitoring

Amite County School District's Business Manager monitors the MOE process periodically throughout the year. The following expenditures are used in the monitoring process: administration, instruction, attendance and health services, pupil transportation services, and operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities.

The calculation above is used in the monitoring of MOE.

Waiver

The LEA may apply to the Secretary of Education, through the SEA, to waive the penalty for missing the MOE requirement, allowing the LEA to receive its full allocation Title I, Part A and other covered ESEA programs for that year. The secretary is permitted to waive the MOE requirement if the waiver is determined to be equitable.
Equitable reasons:

- Exceptional or uncontrollable circumstances such as a natural disaster
- A change in organizational structure (ESSA section 8521© (1))
- Precipitous decline in the financial resources of the LEA (ESA Section 8521© (2))

If an LEA is granted a waiver, the year in which the Waiver is issued will count as meeting the requirements of MOE.

Documentation of MOE

MOE documentation is kept on file in the office of the Director of Federal Programs or the Business Manager or both for a period of five consecutive years. The documentation may be either paper or electronic or both.

M. Comparability

Calculating Comparability for Title I, Part A--Indicator M-1 **Board Policy: GABE**

Method: At this time, the ACSD has three Title I school and does not have any overlapping grade spans; therefore, the LEA is exempt from demonstrating comparability. The ACSD will provide the Comparability School Informational List, the Comparability Summary & Assurances form, and all required documentation (LEA Teacher Salary Schedule, ACSB Policy ensuring equivalence among all schools in faculty and instructional materials [GABE]) as required by the MDE. In the event that the ACSD requires schools with overlapping grade spans, Comparability will be established using the MDE Forms online template and one of the methods identified below. The LEA has flexibility in selecting which method will be used and it must be uniformly applied district-wide.

- If the **Assurance** ensures the internal process that (a) ensures salaries are comparable in all schools, (b) confirms schools are equivalent in teachers, administrators, and other staff, and (c) verifies curriculum/instructional materials and supplies are equivalent.
- If the **Grade Span Using Instructional Staff Full-Time Equivalent (FTE)** option is selected, then ensure the procedures exclude 100% federally paid instructional staff with FTE.
- If the **Grade Span Using Instruction Staff Salary** option is chosen, then ensure the procedures exclude 100% federally paid instructional staff and salaries.

If the composition of the school district changes:
Comparability Compliance: It shall be the responsibility of the Director of Federal Programs to ensure that the Amite County School District remains in compliance with the comparability requirement set forth in ESEA Section 1120A(c). To be eligible to receive Title I funds, the LEA must use state and local funds to provide services in Title I schools that are at least comparable to services provided in non-Title I schools. If the LEA serves all of its schools with Title I funds within a particular grade span, the LEA must use state and local funds to provide services that are substantially comparable in each school.

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an annual requirement. The local educational agency (LEA) must develop written procedures for complying with the comparability of services requirement and implement those procedures annually. The comparability report is submitted annually to the Mississippi Department of Education (MDE), Office of Federal Programs. The comparability requirement does not apply if the LEA has only one building in each grade span. Pre-K students will not be included in the enrollment count. The LEA may also exclude schools with one hundred or fewer students from its comparability determinations. The certifying official must be a district administrator not paid by Title I, Part A funds.

Deadlines: The LEA shall perform the comparability calculations annually. When submitting the comparability report to MDE annually, the LEA will follow the MDE deadline for reporting, which is the first Friday in November.

Monitoring Comparability—Indicator M-2

Determining schools to be included: The Federal Programs office will determine which public schools that are a part of the LEA, are to be included in making comparability calculations. Refer to the MDE Comparability Handbook for Title I Schools for additional details regarding schools to be included and the USDE Non Regulatory Guidance, Title I Fiscal Issues.

Actual data: Eligibility is determined using the Community Eligibility Provision (CEP)

Student enrollment data used to compute comparability are collected and must include at least one day before September 30 and following the completion of month 1 MSIS data submission. The free and reduced lunch data will be request from the Child Nutrition Director.

NOTE: If at any time the LEA needs to use faculty and staff to determine comparability, the faculty and staff to be included in the student/teacher ratios shall include all non-federally funded faculty and staff. This includes teachers, principals, consultants, supervisors of instruction, librarians, guidance, and psychological personnel. In addition, it includes aides, and other paraprofessional staff, who assist instructional staff members in providing instructional services.

Paraprofessionals are counted as .5 FTE

Any excluded staff will include staffs paid from private funds and those that do not provide direct instructional services such as cafeteria workers, custodians, nurses, playground aids, student teachers, and volunteers, etc.

Reallocation: The Director of Federal Programs will complete comparability in September or as directed by MDE and review comparability in January of each school year to ensure comparability exists throughout the school year. Comparability is recalculated if there is a significant change in enrollment, in personnel, or when deemed necessary by the Director of Federal Programs.

The Director of Federal Programs shall notify the Superintendent immediately if the calculation indicates that a school is not receiving comparable services. The LEA will then take immediate steps to reallocate resources as early in the school year as possible and with minimum disruption to the learning environment. If any Title I school is not comparable, then the LEA must adjust school resources to achieve comparability in the same school year. Appropriate steps may include, but are not limited to, reallocation of materials or supplies, or reassignment of personnel.

The following steps are followed if it were determined that a school(s) was found to not be comparable.

Personnel: The superintendent will notify the building level principal of any personnel changes that will occur to ensure comparability. The superintendent will notify the Amite County School District Board of Education president of any personnel changes to ensure comparability. The superintendent and building-level principal would meet with the faculty or staff being considered for relocation to the school that is not comparable. If the superintendent and building-level principal determine the need for additional faculty and staff to meet comparability the building-level principal would begin immediately the recruitment and employment process.

Resources: The superintendent will notify the business manager to reallocate resources as necessary to meet comparability. The superintendent will notify the Amite County School Board of Education at its next

meeting of the changes in resources required to meet comparability.

Records: The Federal Programs office must ensure that all comparability reports, records and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for five years for audit purposes. The LEA will maintain up-to-date records of having established and implemented an agency-wide salary schedule, a policy to ensure equivalence among schools in teachers, administrators, and other staff, and a policy to ensure equivalence among schools in the provision of curriculum materials and supplies. Records may be kept as a hardcopy or as an electronic copy.

Designate an office to take complaints: The Federal Programs Director in the Office of Federal Programs will be responsible for handling complaints that a school is not receiving comparable services.

N. _____Equitable Services

The Amite County School District has three private schools within its boundaries:

Equitable Services for Non-public Schools – Indicators N-1, N-2, N-3, and N-4
Receiving Title I, Part A and Title II, Part A Funds Procedure

Provision of Equitable Services--Indicator N-1
The Director of Federal Programs will contact the Headmaster/Principal of any non-public school(s) located in the district in a timely manner to discuss services using federal funds. The consultation shall occur no later than March 31st of each school year.

The consultation meeting will be held at a location agreed upon by the Director of Federal Programs and the Headmaster/Principal of the non-public school(s). The following topics will be discussed during the consultation meeting if the non-public school chooses to participate in the program using federal funds.

- Method to determine eligibility of the students enrolled at the non-public school(s)
- Method of identification of eligibility of students for services
- Services to be provided for eligible students to include type of service, location of service and who will perform the services
- Size and scope of the services
- Evaluation method(s) to determine the effectiveness of the services
- Data collection method(s)
- Complaint process
- Parent and Family Engagement
- Professional development for the non-public school faculty and support staff

Free and Reduced Lunch Applications will be used to determine the number of students eligible in the non-public schools. Free/Reduction Income Charts for the current school year will be used to determine student eligibility in the non-public school(s). The Headmaster/Principal of the non-public school will be responsible for providing the completed applications to the Director of Federal Programs. The Director of Federal Programs in collaboration with the Food Service Director will determine which students would meet the qualifications for free or reduced lunch if enrolled in a public school.

The Headmaster/Principal of the non-public shall attest in writing that all equipment purchased with federal funds shall be used in concordance to the guidelines of the federal program that purchased the equipment.

Calculating Equitable Services--Indicator N-2

The calculation of equitable services shall follow the guidelines as set forth by the Office of Federal Programs at the Mississippi Department of Education. All forms shall be submitted with the LEA as directed by the Office of Federal Programs.

The Director of Federal Programs will submit the paperwork showing the equitable services calculations to the Office of Federal Programs on or before the deadline set by this office

Providing Equitable Services--Indicator N-3

Following the determination of the poverty level of the school the Director of Federal Program would determine the number of students eligible for services. Student achievement data would be used to determine the eligibility of the students; however, if the data were not available, a comprehensive assessment in English/Language Arts and Mathematics will be administered to each student in the non-public school(s). Students not showing proficiency on this assessment will be considered eligible for services.

The size and scope of the services will be based on the following:

- Per Pupil Funding Amount based on the poverty level of the school
- Number of students eligible for services
- School residential area in which the student resides.

The non-public school students taking a pre-assessment and a post-assessment to determine the progress over the period of time the services are provided would evaluate effectiveness of the program. These assessments would be grade-level appropriate for the students being served and based on the standards taught at the non-public school(s).

The services would be provided on-site at the non-public school(s) either by the faculty of the non-public school(s) or by the faculty from schools within the district. Any faculty members providing the training will be required to attend professional development to train them on the standards taught. Faculty members for both the non-public school(s) and the public schools not participating in providing the services will have the option to attend the training sessions.

When and if a complaint were to arise, the complainant would submit in writing the complaint to either the Headmaster/Principal or the Director of the Federal Programs based on the fact of where the complainant was employed at the time of the complaint. Complaints from parents of the non-public school shall be directed to the Headmaster/Principal of the non-public school. All complaints should be submitted within five business days following the incident. The Headmaster/Principal or Director of Federal Programs shall have five business days to conduct an investigation into the complaint. The aforementioned personnel shall submit in writing the results of the investigation either to the Headmaster/Principal of the non-public school or to the Director of Federal Programs depending on the origin of the complaint. The aforementioned personnel shall, in collaboration, come to a joint solution for the complaint based on policies and procedures of each entity.

The non-public school in conjunction with the public school shall be responsible for conducting Parent and Family Engagement for the parents of the non-public students' parents. The Parent and Family Engagement activities shall be offered to all parents at flexible times during the school year. These activities shall follow the guidelines set forth in the Every Student Succeeds Act.

Non-public administrators, faculty and support staff will be invited to participate in profession development activities conducted by the district using either federal, state, or local funds that are relevant to their standards or instructional methods. They will also be able to attend professional activities that meet the guidelines of on-going, job-embedded, sustainable professional development if they are accepting Title II, Part A funds.

Appropriate Use of Equipment--Indicator N-4
All equipment purchased with federal funds to be used at a non-public school(s) within the boundaries of the Amite County School District shall remain the property of the Amite County School District thus following the policies and procedures for fixed assets for the Amite County School District. All equipment will be tagged with the appropriate fixed asset tag and will be inventoried as prescribed in the policies and procedures of the Amite County School District. Reimbursement of equipment lost by the non-public school(s) shall be the responsibility of the employee to which the equipment was assigned based on the value determined by the policies and procedures for fixed assets of the Amite County School District. All equipment will be moved back to the Amite County School District during the summer break. The Amite County School District is responsible for the repair of any equipment that needs repair during the school year. It shall be the responsibility of the non-public school(s) to meet any requirements under the Child Internet Protection Act if the equipment is used to access the Internet. Parents and students will be required to accept the Acceptable Internet Usage Policy (IJ-R) of the Amite County School District in order for the students to access the Internet using equipment purchased with federal funds.

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award. 2 C.F.R. § 200.313(c). The District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. 2 C.F.R. § 200.313(a). When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

The Director of Federal Programs will make all decisions about the transfer of equipment between programs and projects.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible, provided such use will not interfere with the purpose for which it was originally acquired.

O. Data Quality Board Policy: JRAC

Review Process Ensuring Data Quality—Indicator O-1

The Mississippi Public Schools Accountability Standards state:

"***The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status.***"

Based on the above statement it is extremely important that data reported is as accurate as possible.

Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS.

Management Certification Process--Indicator O-2
Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. The Primary MSIS Contact person is the School Level Counselor.

The school level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school level Primary MSIS Contact is responsible for ensuring that data entered into the student administrative package is accurate prior to submitting the data to the MDE.

Examples of data related to federal programs are Title I School-wide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.

School Monitoring for Accurate Data--Indicator O-3
The district level Primary MSIS Contact will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS. The Federal Programs Director verifies all Homeless, English Learners, and Children in Foster Care and marks the At-Risk Factors in the student management system. The Federal Programs Director marks all required information in MSIS for Homeless, English Learners, and Children in Foster Care.

Ensuring Data Quality Training Procedure--Indicator O-4
The Director of Federal Programs will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data are information regarding English

Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care. The Director of Federal Programs will be responsible for ensuring that data for federally funded personnel is correct in MSIS.

The Director of Federal Programs in collaboration with the district level Primary MSIS Contact will ensure that the data is accurately reported to MDE.

Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.

Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing PII will not be stored on an unsecured electronic device.

Consequences for certifying incorrect data will be at the discretion of the building principal and/or the superintendent.

Training

Faculty and Staff are trained annually on acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act (IJB), and the Family Educational Rights and Privacy Act, or FERPA (JRAB). Either the Director of Federal Programs or the Technology Coordinator conducts the training or provides online access to training during the first semester of the school year. Teachers are required to submit documentation stating they have read and understand FERPA guidelines. The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the Student Handbook.

P. General Fiscal Requirements

Note: Most of this is financial records.

Q. Title I Part A

Note: Most of this is financial records.

R. Title II Part A

Note: Most of this is financial records.

S. Title III, Part A, English Language Acquisition

Note: Do not get this.

T. ESSA Transferability

Note: Do not do this.

ESSER PROGRAMS FY21 (CARES 9/2022, CRRSA 9/2023, ARP 9/2024)

A grantee and its sub-recipients may only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives, which are to prevent, prepare for, and respond to coronavirus.

For ESSER I CARES Act funds, if applicable, a local educational agency receiving ESSER funds under sections 18003 of the CARES Act shall provide equitable services in the same manner as provided under section 1117 of the ESEA to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

ESSER allowable uses:
The ARP ESSER Funds can be used in much the same way as the ESSER I Funds under the CARES Act and ESSER II Funds under the CRRSA Act.

1. Administration – 10% administrative cap, includes indirect cost rate charged against direct costs. Reference.
2. Any activity authorized by the ESEA of 1965, IDEA, AEFLA, and Perkins. ***Note:*** McKinney-Vento was not included as an allowable use under ESSER III ARP Act.
3. Coordination of preparedness and response efforts.
4. Providing principals and other school leaders with resources necessary to address the needs of their individual schools. ***Note:*** Not included in ESSER III/ARP Act.
5. Activities to address the unique needs of low-income students, children with disabilities, English learners, racial and ethnic minorities.
6. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
7. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.
8. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agencies.
9. Planning, coordinating, and implementing activities during long-term closures.
10. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
11. Providing mental health services and supports.
12. Planning and implementing activities related to summer learning and supplemental after-school programs.
13. ***New ESSER II*** Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including: 1. Administering and using high-quality assessments that are valid and reliable, to accurately assess academic progress and assist educators in meeting students' academic needs, including differentiating instruction.
    a. Implementing evidence-based activities to meet the comprehensive needs of students.

   b. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
   c. Tracking student attendance and improving student engagement in distance education.
14. ***New ESSER II*** School facility repairs and improvements to enable operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
15. ***New ESSER II*** Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.
16. ***New ESSER III*** Development of strategies and implementation of public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators, and other staff.
17. Other activities that are necessary to maintain the operation and continuity of services in LEAs and continuing to employ existing staff of the LEA. Any entity that receives funds under the Education Stabilization Fund shall, to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to COVID-19.

ESSER Construction and Renovations

All construction and renovations must receive prior written approval from the Mississippi Department of Education.

When using ESSER funds for construction and/or maintenance, the Amite County School District will verify all federal guidelines for bidding contracts are conducted in a full and open competitive manner.

The Amite County School District will require contractors to have a statement within the contract stating they comply with the Davis Bacon Act wage requirements.

The Amite County School District will verify entities through www.sam.gov debarment checks.

The Amite County School District will, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

The contractor must provide shipping receipts with invoices prior to payment.

The Federal Programs Director must sign all construction and/or materials invoices before they are paid with ESSER funds.

Additional ESSER Programs

The Amite County School District will follow the individual requirements of additional competitive and noncompetitive ESSER program grants provided by the Mississippi Department of Education.

AA. Title I, Part A: LEA-Level Reservations and Allocations to Title I – Indicators AA3, AA4, AA5

The following procedures outline how the amounts of set asides are determined for Title I, Part A.

Homeless:

Amite County School District's amount set aside for homeless students within the district is $100 per school year. This is determined by the population of the previous year. If the population were to increase, additional funds would be allocated for homeless students. The minimum amount was set aside because of the involvement of community businesses, civic organizations, and local churches that help the district meet the needs of homeless students. The funding set aside for these students is to be used to purchase supplies needed by these students.

Neglected and Delinquent:

The Amite County School District has one neglected facility located within its boundaries. The funding amount set aside each year is the allocation as determined by the MDE Office of Federal Programs.

Parent and Family Engagement:

The Amite County School District will reserve the required amount of 1% of the total allocation provided the total allocation for Title I, Part A is $500,000.00 or greater. One hundred percent of these funds are allocated to the Title I schools within the district. At this time no Parent and Family Engagement funds are kept at the district level.

The Title I schools will incorporate the use of a Parent and Family Engagement Coordinator and Committee, to be comprised of a majority of parents, to determine how these funds are used to support Parent and Family Engagement activities. The Director of Federal Programs will provide technical support to each of these committees during the course of the school year on an as-needed basis.

Equitable Services:

At this time the Amite County School District does not have a non-public school within the boundaries of the district. No funds are set aside for this area.

English Learners:

At this time, the Amite County School District does not have a subgroup of EL students; however, to aid in serving these students, ACSD sets aside at least $250 to each school for additional English Learner materials to aid in English language acquisition.

Optional Reservations:

At this time there are no additional optional reservations of funds.

Teacher Incentives:

Amite County School District at this time does not reserve funds for teacher incentives.

Early Childhood:

Amite County School District currently has one pre-kindergarten classroom. Funding is provided for the pre-k teacher's salary and benefits, intervention software, and classroom supplies.

School Choice:

Because there is no failing school, Amite County School District currently does not reserve funds for this area.

Administrative Costs:

Title I Part A funds are reserved for administrative costs. The amount of the funding reserved is determined by the percentage of the Director of Federal Programs and the Federal Programs Assistant's salaries and benefits that are paid from this funding source. Currently fifty percent of the salaries and benefits are paid from Title I, Part A funds. In addition to the salary, funds are set aside for travel expenditures, office supplies, and other needs for performing the duties of the Director of Federal Programs. The travel expenditures must be related to the performance of the duties as related to Title I Part A. Less than twenty percent is taken for administrative costs.

District Managed Initiatives:

Amite County School District does not reserve funding for this area at this time.

Ranking and Serving Schools:

Amite County School District uses the Free/Reduced Lunch Count to determine the poverty percentage of the schools within the district. If we were to have a school with a poverty level of seventy-five (75) percent or greater, it would automatically be served with Title I, Part A funds. At this time only the elementary school within the district is served with Title I, Part A funds. Beginning with FY23, the district will serve all grade levels. The schools will be ranked in order from the highest to the lowest poverty level with regards to schools being served.

At this time the district currently serves pre-kindergarten through sixth grade with Title I, Part A funds.

All schools within the district currently meet or exceed the required forty percent poverty level to be served with Title I, Part A funds.

Indicator CC-1
Homeless:
Amite County School District's amount set aside for homeless students within the district is $100 per school year. This is determined by the population of the previous year. If the population were to increase, additional funds would be allocated for homeless students. The minimum amount was set aside because of the involvement of community businesses, civic organizations, and local churches that help the district meet the needs of homeless students. The funding set aside for these students is to be used to purchase supplies needed by these students.

Appendix A

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.

Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.

Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record; however, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest;
- Other schools to which a student is transferring;
- Specified officials for audit or evaluation purposes;
- Appropriate parties in connection with financial aid to a student;
- Organizations conducting certain studies for or on behalf of the school;
- Accrediting organizations;
- To comply with a judicial order or lawfully issued subpoena;
- Appropriate officials in cases of health and safety emergencies; and
- State and local authorities, within a juvenile justice system, pursuant to specific State law.
- Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance; however, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

Amite County School District
533 Maggie Street
Amite County, MS 39645
CAPITAL ASSET LOST OR STOLEN PROPERTY AFFIDAVIT LOCATION OF ASSETS
(ACSB Policy):

SCHOOL _____ BUILDING _____ ROOM NO. _____
Description Tag No. Serial No. Brand Name Date Purchased Cost/Value

Description	Tag No.	Serial No.	Brand Name	Date Purchased	Cost/Value

Briefly state the conditions associated with the disappearance of the missing asset.

_____

_____

_____

Law Enforcement Agency Notified:_____
Date Discovered Missing/Stolen:_____
TO BE SIGNED IN THE PRESENCE OF NOTARY I HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

_____ _____
Signature of Teacher/Employee Responsible for Asset Date

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for _____ County, in the State of Mississippi, the above named individual, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____, _____.

_____ _____
Notary Public Date
Disposition of this property shall be recorded in the minutes of the Amite County School Board of Education.

_____ _____
Signature of President, Amite County Board of Education Date

Amite County School District

Equipment Received Form

Date: _____

This document certifies that I received the equipment described below on the date shown above.

Description of Equipment/Supplies	Fixed Asset Number	Delivered by

_____
Printed Name of Person Receiving Equipment/Supplies

_____ _____
Signature of Person Receiving Equipment/Supplies Date

_____ _____
Location/School Room Number

Amite County School District

Temporary Transfer an Asset Record

A form must be completed for <u>each</u> piece of equipment.

From:

Asset Code_____ Location:_____

Building:_____

Room_____

Description of Asset:_____

Employee Signature:_____

Date_____

To:

Location:_____

Building:_____

Room_____

Description of Asset:_____

Employee Signature:_____

Date_____

Building-level administrator Signature:_____

Date:_____

NOTE: WHEN TRANSFERRING EQUIPMENT FROM A ROOM, BUILDING, AND/OR LOCATION, THIS FORM MUST BE COMPLETED AND RETURNED TO CENTRAL OFFICE.

Amite County School District
Vendor Selection Rubric
Federal Purchases
Required for $5001-$75,000 for Commodities
$10,001 to $250,000 for Services

All vendors must be checked on System for Award Management (SAM) https://www.sam.gov/portal/SAM/#1 to ensure vendor has not been suspended or debarred. There can be no conflict of interest by the district authority approving vendor selection.

- ☐ Cost is less than other quotes received (25 points)
- ☐ Years in business (10 points)
- ☐ Ability to supply services required for the complete solution (15 points)
- ☐ Testimonials or references, previous successful experience with the district (20 points)
- ☐ Substantial range of services or products (10 points)
- ☐ Appropriate supply of internal experts that can meet the district's need (20 points)

Vendor Score_____

Less than 60 points, consider getting additional quotes
Vendor with the highest points should be selected.

Signature:_____ Date: _____

Whistleblower Protection
Notice of Rights
(41 U.S.C. §4712)

This notice is to inform employees working on federal contracts, subcontracts and grants of the rights and remedies extended them under by the federal Enhancement of Contractor Employee Whistleblower Protections law, Public Law 112-239, Section 828, as amended by Public Law 114-261, codified at 41 USC 4712.

Federal whistleblower protections prohibit federal contractors, subcontractors, grantees, subgrantees, or personal services contractors from retaliating against, discharging demoting, otherwise discriminating against an employee as a reprisal for making a "protected disclosure" of information that the employee reasonably believes is evidence of any of the following:

1. Gross mismanagement of a Federal contract or grant;
2. A gross waste of Federal funds;
3. An abuse of authority relating to a Federal contract or grant;
4. substantial and specific danger to public health or safety; or
5. a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

A disclosure is protected if it meets two criteria:

1. The disclosure must be based on a reasonable belief that the wrongdoing has occurred.
2. The disclosure must also be made to a person or entity that is authorized to receive it.

To qualify for protection under the statute, the employee's disclosure must be made to:

1. A Member of Congress or a representative of a committee of Congress;
2. An Inspector General;
3. The Government Accountability Office;
4. A Federal employee responsible for contract or grant oversight or management
5. At the relevant agency; an authorized official of the Department of Justice or other law enforcement agency;
6. A court or grand jury;
7. A management official or other employee of the contractor, subcontractor, or grantee who has the responsibility to investigate, discover, or address misconduct.

Amite County School District is committed to fostering responsible conduct of research and maintaining a safe work environment. That commitment involves full compliance to all local, state and federal laws as well as school district policies. If you observe what you think is a specific safety issue or a deficiency in compliance with regulations, we encourage you to report it Robert McDaniel, Federal Programs Director, so that it can be investigated.

A person who believes they have been subjected to reprisal for a protected action listed above may submit a complaint to the Office of the Inspector General (OIG) of the federal agency that issued the grant or contract. Complaints must be filed no more than three years after the date on which the alleged reprisal took place. Procedures for submitting fraud, waste, abuse, and whistleblower complaints are generally accessible on agency Office of Inspector General Hotline or Whistleblower Internet sites.

AMITE COUNTY SCHOOL DISTRICT
FIXED ASSET SOURCE DOCUMENT
Disposal Items

Asset Code_____ Location ☐ 08 ☐ 09 ☐14 ☐ CTE ☐Other_____ Room_____

Classification Number_____ Group Number_____

Description of Item_____

Model Number_____ Serial Number_____

Date of Purchase_____ Date of Disposition_____

Value on Books ($)_____ Disposal Code_____

Signature_____ Date_____
(Principal/Department Head)

Disposal Codes
☐ AOG Act of God
☐ FIR Fire
☐ NLS No Longer Serviceable
☐ SOL Sold
☐ STN Stolen

CENTRAL OFFICE USE ONLY:

Entered into computer by _____
Date entered _____

Amite County School District

Technology Checkout Agreement

1. This form is required for staff who wish to take their equipment off the premises of their respective building.
2. Any staff member that wishes to take their assigned equipment off the premises will be responsible for its care and security. Those checking out equipment will be responsible for the replacement or repair should the equipment require it due to loss, neglect, or abuse.
3. Please list the item(s) that will be checked out.

Equipment Description	Room/Location (ACES, ACHS, or CTE)	ACSD Asset Tag Number	Fund Source Title I, ESSER I, etc.

I understand that the following conditions will apply:

a. **I will exercise reasonable care in transporting and using the equipment.**
b. **I will be liable for the cost of repair and/or replacement of equipment damaged or lost.**
c. **I understand that if I leave the district's employment I shall return the equipment or I will be assessed the full cost of that equipment.**

Staff Member (Please Print) _____ Date_____

Signature _____

Approval_____ Date_____
Principal, Supervisor, or Designee's signature

The item(s) have been returned and inspected for damages. Damages are noted as follows:

Item number(s): _____

Damages:_____

Staff Signature:_____ Date_____

_____ Date_____
Principal, Supervisor, or Designee's signature

This form will remain on file in the school office while the equipment is checked out.