

Comstock Park Public Schools
BUSINESS OFFICE
Procedure and Internal Controls Manual
Updated 06/30/2016

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SECTION 1. CASH MANAGEMENT

A. POLICIES

1. At its annual July organizational meeting, the Comstock Park Board of Education authorizes all bank accounts and persons permitted to be designated check signers.

B. CASH RECEIPTS

1. Incoming mail is opened by the secretary and checks are logged into a register by date received, issuer, check amount and date.
2. Check stubs are retained with backup materials; if no stub is present, a copy of each check is retained.
3. Receipts are posted to the general ledger by the Accountant or designee. They are filed by computer-generated receipt number and by month. Deposits are made by individual departments (Food Service, Athletics, Student Internals etc.) or by the Accountant or designee. Amounts of cash receipts are verified when entered into the accounting software. Any deposits to be sent to Central Office must be in person and not through interoffice mail. All amounts are verified and documented by Business Office personnel.
4. The bank provides a deposit receipt when the deposit is made. That copy is retained with other back-up materials for a period of time that meets the State of Michigan's retention policies.
5. Receipts are added to the cash log sheet and compared to bank deposits and postings to cash receipts journals as entered and also during the monthly account reconciliation process.

C. CASH DISBURSEMENTS

1. All disbursements, including payroll, are made by check or Electronic Funds Transfer (EFT) except for small petty cash purchases.
2. Checks are numbered sequentially and are verified during check runs. Blank check stock is only available to Business Office employees and not to unauthorized users.
3. Checks are prepared by specified employees at the Kent ISD business office and are independent of those giving voucher and invoice approval. Employees preparing checks verify data to vouchers for accuracy.
4. Check requests are approved for payment by an appropriate official before checks are written by the Accounts Payable clerk. Checks are only made payable to a specific payee and are not written to "Cash" or "Bearer".
5. A record of checks written is retained in a check register. Accounting software tracks invoice numbers and alerts Accounts Payable clerk if invoice is a duplicate.

6. Voided checks are stamped with a "Void" stamp or "Void" is written on the check and retained until audit.
7. All wire transfers are initiated by Accountant and approved by the Director of Finance before they are made.
8. All ACH vendors are added as a Positive Pay vendor to the bank website. Each Positive Pay vendor is set up with a maximum dollar amount for each transaction. If amount exceeds the maximum dollar amount the bank will reject the ACH.

D. RECONCILIATIONS

1. Bank accounts are reconciled at the end of each month by the Accountant. Monthly reconciliations are reviewed by the Director of Finance on a monthly basis. Bank statements are available for access online by the Accountant of Director of Finance.
2. The Accountant compares dates and amounts of daily deposits on bank statements to the cash receipts journal as well as bank transfers and any items rejected by the bank due to non-sufficient funds, etc.
3. Reconciliation procedures include the following:
 - a. Comparison of bank statements with the check register for number, date, payee and amount
 - b. Review of sequence of check numbers
4. Outstanding checks are reviewed quarterly by the Accountant.
5. Upon completion of the reconciliation process, the Director of Finance reviews the statements and approves all adjustments.

SECTION 2. EXPENDITURES – PURCHASING

A. PURCHASING POLICIES

1. Purchases are made in accordance with applicable legal requirements. Except for small purchases made from petty cash, purchase orders are required for all purchases unless prior approval is given by the Business Office.
2. Competitive bids are required for all purchases costing over the current State of Michigan mandated amount.
3. Purchase requisitions are prepared at the department/building level and purchases are within their department/building budgets. Budgets can only be exceeded with prior approval from the Director of Finance. All purchase orders flow through the Director of Finance and are completed at Kent ISD.
4. All purchase requisitions must be approved by an appropriate Building Administrator or Director.
5. MUNIS will not allow an appropriation for a purchase if insufficient funds are available in the appropriation account.
6. Copies of purchase orders are distributed to the vendor. Purchase orders are available for review by purchaser.
7. The Accounting software assigns purchase order numbers sequentially and copies of all purchase orders can be viewed by the business office via this software.
8. Employees are responsible for all orders that do not follow the District's purchasing policy. Those orders will be treated as orders between employee and vendor.

B. APPROVAL PROCESS FOR NEW VENDORS

1. All new vendors are created by a designated individual at Kent ISD, separate from the Accounts Payable clerk. Director of Finance approves monthly as part of the bank reconciliation process.

C. ENCUMBRANCES

1. All purchases for the current fiscal year are cut off on April 15th so that encumbrances can be properly recorded at year-end with the exception of necessary and approved expenditures (i.e., graduation) made after that date.
2. Data is checked by the department when processing encumbrances to assure that the amount on the approved purchase order matches the amount on the invoice.
3. Open purchase orders are closed at the end of the fiscal year to avoid carryover amounts.

C. RECEIVING

1. The designated person in the school building uses the purchase order and shipping documents to inspect items for condition and proper quantity.
2. The designated person in the school building enters an electronic receiving record and attaches packing slip to the record.
3. The Accounts Payable clerk verifies approval on invoices for payment.

SECTION 3. EXPENDITURES – ACCOUNTS PAYABLE

A. ACCOUNTS PAYABLE POLICIES

1. Vendor invoices are routed directly to Accounts Payable Clerk.
2. Invoices are matched against electronic receiving record to ensure that invoice is to be paid.
3. Original invoices are forwarded and maintained in the Accounts Payable Department and copies are only distributed when requested.
4. Payments should be generated from invoices only in most cases; though payments may be paid based on statements, but should be verified for accuracy.

B. ACCOUNTS PAYABLE PROCEDURES

1. Upon proper approval, all Payables are entered into the general ledger and checks are printed weekly.
2. Discounts, etc., are checked for accuracy when Payables are entered into computer.
3. Checks are numbered consecutively.
4. Invoices are tracked by accounting software.
5. Access to Accounts Payable functions is limited to those employees who have a logical need for access.

C. OTHER ACCRUED LIABILITIES

1. Detailed subsidiary ledgers for accruals and other liabilities are maintained and reconciled to the general ledger control accounts and are reviewed by the Director of Finance.

SECTION 4. PAYROLL

A. PERSONNEL, EMPLOYMENT AND RATE AUTHORIZATIONS

1. Requests for new personnel are initiated only by department or building heads and the Superintendent
2. The Personnel Department requires an employment application to be completed by all applicants and conducts an investigation of prospective new hires that includes background and reference checks, fingerprinting and contact with former employers.
3. Classes of positions and corresponding pay rates are periodically reviewed by the Personnel Department, the Director of Finance and union and association officials.
4. Personnel files are maintained for each employee. Files in the Personnel Department contain applications and reference investigations, information on hire date, original pay rates and positions, and termination data where appropriate.
5. Files in the Personnel and Payroll Departments are only accessible to employees working in those departments.

B. PAYROLL PREPARATION AND TIMEKEEPING

1. Employees are responsible for maintaining their own time cards or time sheets (paper or electronic) and this is separated from payroll preparation.
2. Supervisors or building principals approve time cards electronically before forwarded to the Payroll Department.
3. The Payroll Clerk uses attendance data on time cards as well data entered into KRONOS to determine paid or unpaid absences. Payroll Clerk double-checks computation of hours on time cards and time sheets, reviews cards for approval by a supervisor or principal (including overtime hours), notes any alterations on time cards and verifies pay rates.
4. Paychecks are numbered sequentially by the business office software. Check numbers are verified during the reconciliation process by the Payroll Clerk or Accountant. Spreadsheets with this information are transferred via a secured site to the Kent Intermediate School District to complete the payroll process.
5. Direct deposit pay vouchers are emailed securely to each employee, or they each have access to a web portal to view their vouchers.
6. Blank check stock is only accessible to employees in the Business Office.
7. Checks are drawn on an account separate from the general checking account.
8. Check stubs and direct deposit reports contain detailed information on gross pay, withholdings and deductions.

9. All pay rates are maintained in MUNIS and these are monitored bi-weekly by the Director of Finance immediately after payroll is processed.
 10. Voided are marked "Void" and maintained in a file.
 11. The Payroll Clerk reconciles gross and net pay amounts on tax returns to payroll registers monthly, quarterly and annually.
 12. Access to payroll records and materials is limited to those with a need for such access.
- C. YEAR-END PREPARATION OF W-2s
1. W-2s are prepared by Kent ISD.
 2. The total of W-2 wages, including taxable fringe benefits, is reconciled to the general ledger and payroll register before W-2 information is printed or transmitted.
 3. W-2's are reviewed by Accountant or Director of Finance.
- D. PAYROLL BANK ACCOUNT
1. A separate bank account is used for Payroll.
 2. Deposits to the payroll bank account are compared to the payroll register during each pay period and during the reconciliation process.
 3. Payment of wages in cash is prohibited.
- E. PAYROLL WITHHOLDINGS
1. Procedures are in place to ensure that payroll taxes are paid when due (bi-weekly) and that payroll returns are filed as required.
 2. Procedures are in place to ensure that other withholdings, such as 403(b) payments, direct deposits, cafeteria plan deductions, etc., are remitted in a timely manner, mostly on a bi-weekly basis.
 3. Quarterly payroll-related accruals are reviewed by the Director of Finance for reasonableness and completeness.

SECTION 5. REVENUE AND RECEIVABLES

- A. PROPERTY TAX AND INTERGOVERNMENTAL RECEIVABLES
 - 1. Tax levies are established by the Board of Education in accordance with applicable legal requirements.
 - 2. Receivables ledgers are balanced monthly to general ledger accounts.
 - 3. Intergovernmental revenues are accrued each fiscal year in accordance with GAAP requirements.

- B. INTERFUND RECEIVABLES AND PAYABLES
 - 1. Interfund receivables and payables are properly authorized and are balanced on a monthly basis.

- C. RECEIVABLES POLICIES
 - 1. Reimbursement claims are filed and invoices prepared on a timely basis by the Accountant.
 - 2. Claims and invoices are reviewed for accuracy by the Director of Finance.
 - 3. Uncollected items are reviewed on a periodic basis by the Accountant and brought to the attention of the Director of Finance and written off upon the director's approval.

SECTION 6. INVESTMENTS

A. INVESTMENT POLICIES

1. Authorization for acquisition and disposition of investments is vested with the Comstock Park Public Schools Board of Education.
2. The Board of Education has formally adopted an investment policy that limits the school district's allowable investments and addresses the specific types of risk to which the school district may be exposed.
3. The Accountant and Finance Director will review investments and discuss best strategies for the district and determine that investments are of the character and type permitted by legal requirements and that the income earned is dispersed for authorized purposes.

B. RECORDKEEPING

1. Detailed records are maintained including the following information:
 - a. Date of acquisition, identification, purchase amount or cost
 - b. Interest/dividend/income rates and accrual/receipt dates
 - c. Ownership by fund
2. Detail records are monthly reconciled to the general ledger and to broker/safekeeping statements by the Accountant. Reconciliations are reviewed by the Director of Finance.
3. Investment income is recorded on a monthly basis. Investment earnings are credited to the fund "owning" the investment. Any adjustments of investment accounts are approved by the Director of Finance.
4. Calculations of fair market value and investment income are completed by the Accountant at year end.
5. Access to computerized investment records is limited to those with a logical need for access.

SECTION 7. FIXED/CAPITAL ASSETS

A. PURCHASED ASSET POLICIES

1. Detail records or subsidiary ledgers are maintained for all assets and are kept in electronic form within Excel
2. Custodians of assets are required to report any changes in their status such as transfers, sales, scrapping, obsolescence or excess.
3. Sales of assets are formally approved by appropriate officials.
4. Individual items that are equal to or greater than \$5,000 shall be capitalized. Any individual items that are between \$1,000 and \$4,999 are considered a non-depreciable expenditure. Any individual item under \$1,000 is considered a supply.

B. DEPRECIABLE ASSET POLICIES

1. Estimated life and method of depreciation is initially reviewed and authorized by a responsible official.
2. The computation of depreciation is completed by the Accountant and reviewed by the Director of Finance.
3. Estimated life is periodically reviewed for adequacy based on actual experience.

C. FIXED/CAPITAL ASSET POLICIES

1. Titles of sites, buildings, vehicles, etc., are held in the name of Comstock Park Public Schools.
2. Items are adequately safeguarded from loss due to fire, theft or misplacement.
3. Duties of initiating asset transactions, asset custody and recordkeeping are adequately separated.
4. Detailed fixed asset records are periodically reviewed by the Accountant, the Director of Finance and the department acting as custodian of the asset.
5. Disposition or transfer of assets requires appropriate supporting documentation.
6. Periodic review and appraisal is completed to meet insurance considerations.
7. Access to computerized asset records is limited to those employees with a logical need for access.

SECTION 8. Federal Programs

FEDERAL FINANCIAL INTERNAL CONTROLS AND PROCEDURES

As a precondition to receive Federal funds, prospective recipients must have effective administrative and financial internal controls. As described in *Uniform Guidance 2 CFR Part 200, 34 CFR Part 80, 2 CFR Part 215* and *Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement Part 6*, school districts must have written procedures for certain components of grant administration. This handbook itemizes Comstock Park Public Schools' ("District") procedures for those components.

ACTIVITIES ALLOWED OR UNALLOWED and ALLOWABLE COSTS/COST PRINCIPLES

Control Objectives

To provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

Control Activities

- Accountability provided for charges and costs between Federal and non-Federal activities.
 - The Board of Education ("Board") approved District-wide budget and the approved Federal grant application budgets are reviewed periodically by the Director of Finance and Education Support Services Coordinator.
- Process in place for timely updating of procedures for changes in activities allowed and cost principles.
 - The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement* ("Supplement") on an annual basis by reviewing Part 4 of the Supplement for each of the grants that apply to the District for the respective year.
- Indirect cost rates will be charged to the grant, only to the extent to which the rate is approved by the Michigan Department of Education.
- Payroll costs will be documented in accordance with the Payroll section in this manual.
- Process for grant expenditures.
 - Educational Support Services Coordinator will make approved purchases by the use of purchase orders, purchase card, and then will a bill or invoice received. Accounts payable will only be processed after the business office has approved the payment and verification of qualified expense.
 - All grant expenditures will be in compliance with *OMB Circular A-87 "Cost Principles for State, Local, and Indian Tribal Governments"*.
- Computations checked for accuracy.

- The allowable costs are recorded in the appropriate general ledger accounts and the accounting software is designed to ensure balances are mathematically accurate.
- Supporting documentation compared to list of allowable and unallowable expenditures.
 - The Director of Finance reviews all expenditures prior to being submitted for reimbursement by comparing to Part 4 of the Supplement.
 - The Director of Finance will work with the Educational Support Services Coordinator to identify any vouchers or any other prepaid items that were purchased with federal funds. The Director of Finance will only request funds for what has actually been expended on the vouchers.
- Adjustments to unallowable costs made where appropriate and follow-up action taken to determine the cause.
 - Upon determination of an unallowable cost, the Director of Finance reclassifies the expenditure to an appropriate account, notifies the pass-thru agency, and discusses the purchase with the Education Support Services Coordinator to gain an understanding of the initial allowability assessment.
- Adequate segregation of duties in review and authorization of costs.
 - The Education Support Services Coordinator submits a purchase requisition to the Business Office, the Director of Finance approves the requisition, the Accounts Payable Clerk at Kent ISD converts the requisition to a purchase order, and the Accounts Payable Clerk at Kent ISD processes payment upon receipt of appropriate documentation after the goods have been received.
- Accountability for authorization is fixed in an individual who is knowledgeable of the requirements for determining activities allowed and allowable costs.
 - The Director of Finance is the final authorization of reimbursement requests.

CASH MANAGEMENT

Control Objectives

To provide reasonable assurance that the (1) drawdown of Federal cash is only for immediate needs, (2) reimbursement is requested only after costs have been incurred, (3) States comply with applicable Treasury agreements, and (4) recipients limit payments to sub recipients to immediate cash needs.

Control Activities

- The District operates strictly on a reimbursement basis and accordingly there is no time lapse between draw down and disbursement.
- Appropriate level of supervisory review of cash management activities.

- The Director of Finance approves the reimbursement requests and the Board reviews bills for payment in conjunction with monthly financial statements.
- Cash draws will be processed in CMS (Michigan Department of Education Cash Management System).
 - The cash draws will be initiated by the Director of Finance, and will correlate to grant approved expenses reflected in the district's general ledger.
 - All supporting documentation for cash draws will be maintained in the business office, and will be available for auditors upon request.
- Written policy that provides:
 - Procedures for requesting cash advances as close as is administratively possible to actual cash outlays and reimbursement only after costs have been incurred;
 - Monitoring of cash management activities; and
 - Repayment of excess interest earnings where required.
 - The District operates on a reimbursement basis. The Director of Finance and Board monitor cash activities on a monthly basis and there are no interest earnings to be considered for repayment.

CONFERENCES

A conference shall only be attended when its primary purpose is necessary and reasonable for successful performance under the Federal award. Conference sponsors/attendees must exercise discretion and judgement in ensuring that conference costs are appropriate, necessary, and managed in a manner that minimizes costs to the Federal award. All attendees of conferences must have prior approval from the Educational Support Services Coordinator and Director of Finance.

DAVIS-BACON ACT

Control Objectives

To provide reasonable assurance that contractors and subcontractors were properly notified of the Davis-Bacon Act requirements and the required certified payrolls were submitted to the non-Federal entity.

Control Activities

- Contractors informed in the procurement documents of the requirements for prevailing wage rates.
 - The District includes necessary prevailing wage rate disclosure information in all bid documents for construction projects funded with Federal dollars.
- Contractors and subcontractors are required by contract to submit certifications and copies of payrolls.

- The District includes necessary prevailing wage rate requirements in all bid documents for construction projects funded with Federal dollars.
- Contractors' and subcontractors' payrolls monitored to ensure certified payrolls are submitted.
 - The Director of Finance requests certified payroll reports from contractors and subcontractors to verify that the reports are properly certified.

ELIGIBILITY

Control Objectives

To provide reasonable assurance that only eligible individuals and organizations receive assistance under Federal award programs, that subawards are made only to eligible subrecipients, and that amounts provided to or on behalf of eligible individuals or groups of individuals were calculated in accordance with program requirements.

Control Activities

- Written policies provide direction for making and documenting eligibility determinations.
 - The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement* on an annual basis by reviewing Part 4 of the Supplement for each of the grants that apply to the District for the respective year. Eligibility requirements for each grant are considered and discussed with the Education Support Services Coordinator to collectively design a plan to determine that only eligible individuals and organizations receive assistance under the Federal award programs. Eligibility determinations are documented on State and/or Federal forms when provided. When no forms are available, the District uses internally developed forms for documentation.
- Procedures to calculate eligibility amounts consistent with program requirements.
 - The District does not have any grants where funds are given directly to individuals. The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement* on an annual basis by reviewing Part 4 of the Supplement for each of the grants that apply to the District for the respective year. Amounts are then determined by the Education Support Services Coordinator on a building basis to provide services to the eligible recipients.
- Eligibility objectives and procedures clearly communicated to employees.
 - The Director of Finance and Education Support Services Coordinator meet to review eligibility requirements for the various programs upon approval of the grants. The Education Support Services Coordinator then communicates this information to appropriate support personnel to aid them in carrying out their program responsibilities.

- Authorized signatures (manual or electronic) on eligibility documents periodically reviewed.
 - Authorized signatures are included on eligibility documents provided by the State or Federal government when a signature line is included on the form.
- Adequate safeguards in place to ensure access to eligibility records (manual or electronic) limited to appropriate persons.
 - Eligibility records are maintained in the Director of Finance office or the applicable building office with access limited to certain individuals.
- Manual criteria checklists or automated process used in making eligibility determinations.
 - The District uses documents, forms or templates provided by the State or Federal government when available. If no form is available, the District develops its own form for documentation of eligibility.
- Process for periodic eligibility re-determinations in accordance with program requirements.
 - Eligibility for program services is determined on an annual basis. However, the District reviews the *OMB Circular A-133 Compliance Supplement Part 4* for re-determination requirements as applicable for each of the grants that apply to the District for the respective year.
- Verification of accuracy of information used in eligibility determinations.
 - The District relies on *OMB Circular A-133 Compliance Supplement Part 4* to itemize requirements for determining eligibility. Accuracy of information is performed through independent third party verification. Such verification could include reviewing household paystubs, bank statements, utility bills, etc.
- Procedures to ensure the accuracy and completeness of data used to determine eligibility requirements.
 - The District relies on *OMB Circular A-133 Compliance Supplement Part 4* to itemize requirements for determining eligibility. Accuracy of information is performed through independent third party verification.
- Process in place to ensure benefits were discontinued when eligibility requirements no longer met or period of eligibility expired.
 - Eligibility for program services is determined on an annual basis. An individual is considered eligible for the entire program period of availability or the District's fiscal year, whichever is shorter. Accordingly, there is no discontinuation of benefits during this period.

ENTERTAINMENT COSTS

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the

approved budget for the Federal award or with prior written approval of the Federal awarding agency

EQUIPMENT AND REAL PROPERTY MANAGEMENT

Control Objectives

To provide reasonable assurance that proper records are maintained for equipment acquired with Federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with Federal requirements, and the Federal awarding agency is appropriately compensated for its share of any property sold or converted to non-Federal use.

Control Activities

- Accurate records maintained on all acquisitions and dispositions of property acquired with Federal awards.
 - The Business Office maintains a detailed capital asset register with Federal and non-Federal asset purchases. Within the register is an identifier that indicates the funding source. This register is maintained on a perpetual basis.
- Property tags are placed on equipment.
 - Property tags are placed on equipment by District support staff, under the supervision of the Program Director, for assets purchased with Federal funding. These items can be traced back to the asset records through serial and/or model numbers in addition to the identified location of the asset.
- A physical inventory of equipment is periodically taken and compared to property records.
 - A physical inventory of equipment acquired under Federal awards is conducted at least once every two years. Any differences between the physical inventory and equipment records are resolved by the District Accountant.
- Property records contain description (including serial number or other identification number), source, who holds title, acquisition date and cost, percentage of Federal participation in the cost, location, condition, and disposition data.
 - The District Accountant maintains property records containing all the necessary information.
- Procedures established to ensure that the Federal awarding agency is appropriately reimbursed for dispositions of property acquired with Federal awards.
 - The Director of Finance reviews dispositions of equipment acquired under Federal awards with a current per unit fair market value of \$5,000 or more to determine whether the awarding agency should be reimbursed for the

- appropriate Federal share. The Director of Finance consults with the awarding agency to determine the appropriate course of action.
- Policies and procedures in place for responsibilities of recordkeeping and authorities for disposition.
 - The District Accountant maintains the capital asset register while the Director of Finance reviews the register on an annual basis. The Director of Finance authorizes capital asset dispositions prior to removal from the register.

HIRING PRACTICES

The district has adopted NEOLA policies pertaining to the hiring of district employees. These policies address a wide variety of hiring related process and procedures, containing but not limited to the following; hiring process, criminal record checks, nondiscrimination policies, discipline, termination, resignation, various leaves of absence, anti-harassment, section 540/ADA, weapons, drugs, etc. All of the Board of Education adopted NEOLA policies pertaining to hiring may be found on the Comstock Park Public Schools NEOLA website at <http://www.neola.com/comstockpark-mi/>.

MATCHING, LEVEL OF EFFORT, EARMARKING

Control Objectives

To provide reasonable assurance that matching, level of effort or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.

Control Activities

- Evidence obtained such as a certification from the donor, or other procedures performed to identify whether matching contributions:
 - Are from non-Federal sources;
 - Involve Federal funding, directly or indirectly; and
 - Were used for another Federally-assisted program.

Note: Generally, matching contributions must be from a non-Federal source and may not involve Federal funding or be used for another Federally assisted program.

 - The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement Part 4* on an annual basis noting grants that have matching contribution requirements. The District annual financial budgets are adopted including dollars needed to comply with matching contribution requirements for Federal grants.
- Adequate review of monthly cost reports and adjusting entries.
 - The Director of Finance reviews responsibility reports for Federal grants on a monthly basis.

PERFORMANCE GOALS

Control Objectives

To provide reasonable assurance that federal funds are used for their intended student centered purpose. These control activities are designed to make sure student growth is an integral component in measuring the use of federal funds, and also to help drive required reporting.

Control Activities

Stoney Creek

Title I students are prioritized according to the MAP, Moby Math and DIBELS Benchmark assessments. If a student is below benchmark on any of the assessments, they are eligible for Title I services for Math and/or ELA. There are instances where the assessment data may be inaccurate and teacher input and/or further testing may be used as a deciding factor for Title I eligibility.

Reading

Kdg. and 1st grade will be sorted by the DIBELS composite scores. 2nd grade will be sorted by the DIBELS oral reading fluency scores. Students are prioritized for delivery of services based on lowest scores. The 2nd data component will be MAP for all Kdg. – 2nd grade students. Students that fall below the National norm benchmark of the 50th percentile will be Title I eligible.

Math

1st data component will be MAP for all Kdg. – 2nd grade students. Students that fall below the National norm benchmark of the 50th percentile will be considered not proficient and will be Title I eligible. Moby Math will be the 2nd data point. Students not testing at grade level will be Title I eligible.

Stoney Creek is a School-wide Title I School. The program addresses the needs of all students in the school, but particularly the needs of low achieving children who are most at risk of not meeting State standards.

Tier 1 – Classroom teachers providing interventions – Title I teachers may provide coaching or resources for interventions in the classroom.

Tier 2 – Classroom teachers providing interventions along with selected students receiving Flex Groups with Title I specific services. Lowest achieving students in Tier 2 (yellow) may receive direct service from Title I teacher.

Tier 3 – Direct Service from Title I teachers. Special consideration is given to Special Education or English Language Learner Students. If they are

receiving adequate services in SE or ELL then they will not be seen by the Title I teachers.

Pine Island

Title I students are prioritized according to the MAP, Moby Math and DIBELS Benchmark assessments. If a student is below benchmark on any of the assessments, they are eligible for Title I services for Math and/or ELA. There are instances where the assessment data may be inaccurate and teacher input and/or further testing may be used as a deciding factor for Title I eligibility.

Reading

3rd – 5th grade will be sorted by the DIBELS composite scores. 2nd data component will be MAP for all 3rd-5th grade students. Students that fall below the National Norm Benchmark of the 50th percentile will be Title I eligible.

Math

The 1st data component will be MAP for all 3rd-5th grade students. Students that fall below the National norm benchmark of the 50th percentile will be considered not proficient and will be Title I eligible. Moby Math will be the 2nd data point. Students not testing at grade level will be Title I eligible.

Pine Island is a School-wide Title I School. The program addresses the needs of all students in the school, but particularly the needs of low achieving children who are most at risk of not meeting State standards.

Tier 1 – Classroom teachers providing interventions – Title I teachers may provide coaching or resources for interventions in the classroom.

Tier 2 – Classroom teachers providing interventions along with selected students receiving Flex Groups with Title I specific services. Lowest achieving students in Tier 2 (yellow) may receive direct service from Title I teacher.

Tier 3 – Direct Service from Title I teachers. Special consideration is given to Special Education or English Language Learner Students. If they are receiving adequate services in SE or ELL then they will not be seen by the Title I teachers.

Performance Goals at Stoney Creek and Pine Island

Students will be gaged on their success by review of testing data and the performance toward the College and Career Ready goals established by the district. The minimum outcome based performance will be set at the national normed 50th percentile. Students will show a years' worth of growth for each year of instruction.

PERIOD OF AVAILABILITY OF FEDERAL FUNDS

Control Objectives

To provide reasonable assurance that Federal funds are used only during the authorized period of availability.

Control Activities

- Accounting system prevents obligation or expenditure of Federal funds outside of the period of availability.
 - The Education Support Services Coordinator reviews all grant applications approved by the awarding agency to identify the funding period. This information is communicated to the Director of Finance to promote consistent use of grant funds throughout the period of availability. The Director of Finance reviews all expenditures to ensure they are incurred within the proper funding period.
- Review of disbursements by person knowledgeable of period of availability of funds.
 - The Director of Finance reviews all expenditures to ensure they are incurred within the proper funding period.
- End of grant period cut-offs are met by such mechanisms as advising program managers of impending cut-off dates and review of expenditures just before and after cut-off date.
 - The Director of Finance reviews all expenditures to ensure they are incurred within the proper funding period.
- Cancellation of unliquidated commitments at the end of the period of availability.
 - The Director of Finance reviews open purchase orders prior to the end of the period of availability. Open purchase orders are either paid (if goods have been received) or closed.

PROCUREMENT AND SUSPENSION AND DEBARMENT

Control Objectives

To provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of the *A-102 Common Rule* or *OMB Circular A-110*, as applicable, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party.

Control Activities

- Job descriptions or other means of defining tasks that comprise particular procurement jobs.

- Job descriptions have been created for all positions and are available in all District building offices.
- Contractor's performance with the terms, conditions, and specifications of the contract is monitored and documented.
 - An independent third-party construction manager monitors contractor's performance and reports financial information on a monthly basis to the Director of Finance. The construction manager also meets with the District Operations Director and subcontractors to review the project's performance. Minutes of these meetings are prepared and forwarded to the Superintendent and Director of Finance.
- Establish segregation of duties between employees responsible for contracting and accounts payable and cash disbursing.
 - The Board is responsible for approving the contracts based on bids received. The construction manager processes the contracts to each successful bidder. Upon receipt of progress billings, the construction manager bills the District on a monthly basis for all progress billings. The Director of Finance processes billings and forwards them to the District Accountant for payment.
- Procurement actions appropriately documented in the procurement files.
 - All procurements are subject to the Board approved purchasing guidelines. Supporting documentation is maintained in accordance with the *Records Retention and Disposal Schedule for Michigan Public Schools*.
- Supervisors review procurement and contracting decisions for compliance with Federal procurement policies.
 - The Director of Finance reviews requests for proposals, bid proposals and/or quotes and the resulting purchase orders for compliance with Federal regulations.
- Procedures established to verify that vendors providing goods and services under the award have not been suspended or debarred by the Federal government.
 - The Director of Finance performs a verification check for covered transactions by checking the Excluded Parties List System at <http://epls.arnet.gov>. Transactions of \$25,000 or more are checked against this website to ensure the District is not using vendors that are debarred or suspended.
- Official written policy for procurement and contracts establishing:
 - Contract files that document significant procurement history;
 - Methods of procurement, authorized including selection of contract type, contractor selection or rejection, and the basis of contract price;
 - Verification that procurements provide full and open competition;
 - Requirements for cost or price analysis, including for contract modifications;
 - Obtaining and reacting to suspension and debarment certifications; and
 - Other applicable requirements for procurements under Federal awards are followed.

- Refer to the District's *Purchasing and Reimbursement Procedures* policy.
- Official written policy for suspension and debarment that:
 - Contains or references the Federal requirements;
 - Prohibits the award of a subaward, covered contract, or any other covered agreement for program administration, goods, services, or any other program purpose with any suspended or debarred party; and
 - Requires staff to determine that entities receiving subawards of any value and procurement contracts equal to or exceeding \$25,000 and their principals are not suspended or debarred, and specifies the means that will be used to make that determination, i.e., checking the *Excluded Parties List System* (EPLS), which is maintained by the General Services Administration; obtaining a certification; or inserting a clause in the agreement.
 - Refer to the District's *Purchasing and Reimbursement Procedures* policy.

PROGRAM INCOME

Control Objectives

To provide reasonable assurance that program income is correctly earned, recorded, and used in accordance with the program requirements.

Control Activities

- Pricing and collection policies procedures clearly communicated to personnel responsible for program income.
- Mechanism in place to ensure that program income is properly recorded as earned and deposited in the bank as collected.
- Policies and procedures provide for correct use of program income in accordance with Federal program requirements.

Program income is gross income received that is directly generated by the Federally funded project during the grant period. The District does not currently receive Federally funded grants for programs that generate program income.

OUTCOME BASED REPORTING (At Risk)

Control Objectives

To provide reasonable assurance that reports of State of Michigan awards submitted to the State of Michigan awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements. This will also include performance/outcome based reporting in order to align with the specific at risk (31a) State of Michigan funding.

Control Activities

At Risk Reporting for K, 1st, and 2nd

Core Academic Objectives Not Met

Cut scores=65% proficiency

	Fall	Mid	Spring
Kindergarten			
Language Arts	1.3	2.6	7.15
Math (4 of 6 areas)	3.9	6.5	13.00
1st			
LA	3.25	5.2	5.2
Math (4 of 6 areas)	.65	3.25	5.2
2nd			
LA	7.15	8.45	8.45
Math (4 of 6 areas)	4.55	7.15	9.1

Below Grade Level – English Language Arts or Math

DIBELS Scores - ELA

MAP – Math/ELA/Science

Moby Max - Math

Performance Goals at Stoney Creek

Students will be gaged on their success by review of testing data and the performance toward the College and Career Ready goals established by the district. The minimum outcome based performance will be set at the national normed 50th percentile. Students will show a years' worth of growth for each year of instruction.

Victim of Child Abuse or Neglect

Counselor Report / Services

Review of CA60 File

Teacher Report

Pregnant Teen or Teen Parent

Below Age 20 – First Born Child

Eligible for Free/Reduced Lunch

Pre-populated via Powerschool

Attendance

Atypical Attendance – 10+ Accumulative Absences/Tardies or 10% of attendance days

Family History - School Failure, Incarceration or Substance Abuse

Counselor Report / Services
Review of CA60 File
Teacher Report

Migrant, Homeless, ELL, Immigrant and 5th Year Seniors

Pre-populated via Powerschool

At Risk Reporting for 3rd-12th grades

State Assessment – 1 Area

Below proficiency in ELA, Math, Science or Social Studies

Below Grade Level – English Language Arts or Math

3,4,5 – Course Failure D or below, MAP Data below grade level – Below 50th Percentile

6,7,8 – Course Failure Data E or below, MAP Data below grade level – Below 50th Percentile

9-12 – Course Failure Data E or below, MAP Data below grade level – Below 50th Percentile

Performance Goals at Pine Island, Mill Creek and High School

Students will be gaged on their success by review of testing data and the performance toward the College and Career Ready goals established by the district. The minimum outcome based performance will be set at the national normed 50th percentile. Students will show a years' worth of growth for each year of instruction.

Victim of Child Abuse or Neglect

Counselor Report / Services
Review of CA60 File
Teacher Report

Pregnant Teen or Teen Parent

Parents - Below Age 20 – First Born Child
Students – Below Age 20 - Giving Birth

Eligible for Free/Reduced Lunch

1 Free or 2 Reduced – pre-populated via Powerschool

Attendance

3,4,5 - Atypical Attendance – 10+ Accumulative Absences/Tardies - 10% of attendance days
6-12 - Atypical Attendance – 10+ Accumulative Absences per semester, 7+ Tardies per quarter

Family History - School Failure, Incarceration or Substance Abuse

Counselor Report / Services
Review of CA60 File
Teacher Report

Migrant, Homeless, ELL, Immigrant and 5th Year Seniors

Pre-populated via Powerschool

REAL PROPERTY ACQUISITION AND RELOCATION ASSISTANCE

Control Objectives

To provide reasonable assurance of compliance with the real property acquisition, appraisal, negotiation, and relocation requirements.

Control Activities

- Employees handling relocation assistance and real property acquisition have been trained in the requirements of the URA.
- Review of expenditures pertaining to real property acquisition and relocation assistance by employees knowledgeable in the URA.

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, provides for uniform and equitable treatment of persons displaced by Federally-assisted programs from their homes, businesses, or farms. The District does not currently receive Federally funded grants for these purposes.

REPORTING

Control Objectives

To provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.

Control Activities

This section incorporates reporting control activities for financial, performance and special reporting, as applicable.

- Written policy exists that establishes responsibility and provides the procedures for periodic monitoring, verification, and reporting of program progress and accomplishments.
 - The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement Part 4* for reporting requirements applicable to each grant. General Ledger reports are generated on at least quarterly and reviewed by the Director of Finance and Education Support Services Coordinator for accuracy of information and progress of the grant. The Director of Finance is responsible for accumulating the necessary data for timely reporting.
 - To ensure the District does not have a deviation more than allowed by Federal Requirements, the Director of Finance and Education Support Service Coordinator will review general ledger reports and ensure expenditures match budgeted amounts.
- Tracking system which reminds staff when reports are due.
 - Deadlines for grant reporting are notated in the Business Office with support of reminders through the Michigan Department of Education listserv.
- The general ledger or other reliable records are the basis for the reports.
 - General Ledger reports are generated at least quarterly from the District's financial software and reviewed by the Director of Finance and Education Support Staff Coordinator for accuracy of information and progress of the grant.
- Supervisory review of reports performed to assure accuracy and completeness of data and information included in the reports.
 - General Ledger reports are generated from the District's financial software and reviewed by the Director of Finance for accuracy of information. The financial, performance or special reports are prepared by the Director of Finance based on the data from respective general ledger reports.
- The required accounting method is used (e.g., cash or accrual).
 - The Director of Finance reviews the *OMB Circular A-133 Compliance Supplement Part 4* for reporting requirements applicable to each grant and prepares the report based on the applicable accounting method.

SUBRECIPIENT MONITORING

Control Objectives

To provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

Control Activities

- Identify to subrecipients the Federal award information (e.g., CFDA title and number, award name, name of Federal agency, amount of award) and applicable compliance requirements.
- Include in agreements with subrecipients the requirement to comply with the compliance requirements applicable to the Federal program, including the audit requirements of *OMB Circular A-133*.
- Subrecipients' compliance with audit requirements monitored using techniques such as the following:
 - Determining by inquiry and discussions whether subrecipient met thresholds requiring an audit under *OMB Circular A-133*;
 - If an audit is required, assuring that the subrecipient submits the report, report package or the documents required by OMB circulars and/or recipient's requirements; and
 - If a subrecipient was required to obtain an audit in accordance with *OMB Circular A-133* but did not do so, following up with the subrecipient until the audit is completed. Taking appropriate actions such as withholding further funding until the subrecipient meets the audit requirements.
- Subrecipient's compliance with Federal program requirements monitored using such techniques as the following:
 - Issuing timely management decisions for audit and monitoring findings to inform the subrecipient whether the corrective action planned is acceptable;
 - Maintaining a system to track and follow-up on reported deficiencies related to programs funded by the recipient and ensure that timely corrective action is taken;
 - Regular contacts with subrecipients and appropriate inquiries concerning the Federal program;
 - Reviewing subrecipient reports and following-up on areas of concern;
 - Monitoring subrecipient budgets;
 - Performing site visits to subrecipients to review financial and programmatic records and observe operations; and
 - Offering subrecipients technical assistance where needed.
- Official written policies and procedures exist establishing:
 - Communication of Federal award requirements to subrecipients;
 - Responsibilities for monitoring subrecipients;
 - Process and procedures for monitoring;
 - Methodology for resolving findings of subrecipient noncompliance or weaknesses in internal control; and
 - Requirements for and processing of subrecipient audits, including appropriate adjustment of pass-through entity's accounts.

Subrecipient monitoring applies when Federally funded grants are passed through, either in part or in their entirety, to a third party from the District.

The District currently retains all Federally funded grants and does not pass any funds through to other parties. If the District chooses to pass through funding with future grants, the internal controls related to Subrecipient Monitoring will be designed and implemented at such time.

TRAVEL COSTS

Control Objectives

To provide reasonable assurance that Federal award travel costs pertain to official business related to the specified Federal award. All transportation, lodging, subsistence, and related items must be for official business and must be consistent with Comstock Park's travel reimbursement policies.

Control Activities

- All travel expenses must have prior approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award
- Lodging and subsistence costs must be reasonable and otherwise allowed by the Comstock Park's written travel policy. They also must justify the following in order to be acceptable expenses.
 - Participation is necessary to the Federal award.
 - The costs are aligned and consistent with Comstock Park's written travel policy.
- Mileage will be reimbursed at the appropriate IRS mileage reimbursement rate, for the current fiscal year.
- Commercial air travel in excess of the least expensive unrestricted accommodations class offered are unallowable.

WHISTLEBLOWING PROTECTION

The district has adopted NEOLA policies pertaining to whistleblowing. The Board of Education expects all of its employees to be honest and ethical in their conduct, comply with applicable State and Federal law, Board policies, and administrative guidelines. The Board requires all staff and encourages parents, volunteers, contractors, and concerned citizens to report possible violations in good faith. All of the Board of Education adopted NEOLA policies pertaining to whistleblowing protection may be found on the Comstock Park Public Schools NEOLA website at <http://www.neola.com/comstockpark-mi/>

FINANCIAL MANAGEMENT SYSTEMS

The financial management system of the District must meet the following standards:

- Financial Reporting – Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the reporting requirements of the grant.
 - See **REPORTING** section of this document.
- Accounting Records – Records adequately identify the source and application of funds provided for financially-assisted activities.
 - Accounting is done by analyzing, recording, summarizing and interpreting financial transactions of the District. The financial records system is adequate to provide financial and operational related information for all interested parties including, but not limited to, the District’s Board of Education, administration, the public, auditors, local, State and Federal authorities, and District employees. It is also designed to demand accuracy and a reasonable degree of internal controls.
 - The District currently uses *MUNIS* financial software for financial management of the District. The software provides applications that allow for the completion of the accounting and payroll processes necessary to remain compliant with applicable State and Federal laws.
- Internal Control – Effective control and accountability must be maintained for all grant cash, real and personal property, and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
 - The District’s internal controls over significant transaction streams are documented separately.
- Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each grant.
 - The District’s procedures for developing, approving and amending the budget are documented separately.
 - The Director of Finance reviews the responsibility reports for each Federal grant comparing actual to budget at least quarterly to monitor grant progress.

SUPPLIES

Materials and supplies are defined as tangible personal property other than equipment, costing less than \$5,000 (based on the District’s capitalization policy), or other lower threshold consistent with grantee policy. Materials and supplies that are necessary to carry out the project are allowable as prescribed in the governing cost principles. Title to supplies acquired under a grant or subgrant will vest, upon acquisition, with the grantee or subgrantee. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award,

and if the supplies are not needed for any other Federally sponsored programs or projects, the grantee or subgrantee shall compensate the awarding agency for its share.

PAYMENTS

This section prescribes the basic standard and the methods under which a Federal agency will make payments to grantees and grantees will make payments to subgrantees and contractors.

(See **CASH MANAGEMENT** section of this document.)

The District currently retains all Federally funded grants and does not pass any funds through to other parties. If the District chooses to pass through funding with future grants, the internal controls related to Payments will be designed and implemented at such time.

PAYROLL

Compensation for personnel services includes all remuneration, paid currently, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this and other appendices under *2 CFR Part 225*.

- The employee's total wage or salary is reasonable for the service rendered; i.e., it was consistent with wages or salaries paid for similar work in other activities of the District.
- The employee's employment conformed to local employment laws and regulations meeting Federal merit system or other requirements, where applicable.
- The payroll charge is supported by documentation prescribed in *OMB Circular A-87*, attachment B, Paragraph 11.h for state and local governments.
- The payroll charge is supported by personnel activity reports; e.g., time and attendance records.
- Charges for leave, employee insurance, pension plans, etc., are reasonable and required by law, employee agreements, or an established policy of the District and are distributed equitably to Federal programs and other activities.
- Charges for authorized absences such as annual leave, sick leave, holidays, court leave, military leave and other similar benefits are allowable and are allocated equitably to all Federal programs and other activities.

FEDERAL TIME AND EFFORT REPORTING

The District performs the following to meet Federal timekeeping requirements:

- A payroll time sheet is completed each payroll period by any employee whose wage is being funded by a Federal grant source. This time sheet is reviewed and approved by the Education Support Services Coordinator or applicable building Principal.
- Any employee whose time is split between a Federal grant and another funding source completes a Personnel Activity Report on a monthly basis indicating how much time was spent performing the functions funded by each source. This report is reviewed and approved by the Education Support Services Coordinator or applicable building Principal.
 - Each employee will keep a detailed timekeeping log in a binder, detailing the specific activities and time spent on their grant funded activities. These logs will be reviewed quarterly by the Education Support Services Coordinator and the Director of Finance.
- Any employee whose time is funded by a Federal source completes a Time Certification Form twice a year which is reviewed and approved by the Education Support Services Coordinator or the applicable building Principal.
- Any employee who is providing instructional support services to students and is funded by a Federal grant, completes a log of the students he or she has worked with and what type of instructional support was provided.

PERSONAL COMMUNICATION DEVICES

The district has adopted NEOLA policies to address the acceptable use of personal communication devices. All of the Board of Education adopted NEOLA policies pertaining to personal communication devices may be found on the Comstock Park Public Schools NEOLA website at <http://www.neola.com/comstockpark-mi/>.

COPYRIGHTS

Except as otherwise specified in the grant or by this paragraph, the grantee may own or permit others to own copyright in all subject writings. The grantee agrees that if it or anyone else does own copyright in a subject writing, the Federal government will have a non-exclusive, nontransferable, irrevocable, royalty-free license to exercise or have exercised for or on behalf of the United States throughout the world all the exclusive rights provided by copyright. Such license, however, will not include the right to sell copies or photorecords of the copyrighted works to the public.

SECTION 9. Internal Accounts

RETENTION AND ACCESS REQUIREMENTS FOR RECORDS

Records are retained in accordance with the *Records Retention and Disposal Schedule for Michigan Public Schools*. All Michigan Freedom of Information Act requests are acted upon as soon as possible and within the timelines as stipulated within the Act.

CONFLICTS OF INTEREST/PECUNIARY INTERESTS

The District has approved a policy that the Board of Education shall not knowingly enter into a contract with any supplier of goods and/or services under which any Board member, officer, employee or agent of the District has any pecuniary or beneficial interest, either direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract.

- If a Board or Education member determines that a person interest conflict exists, he/she should disclose the interest prior to the matter being considered, and should disclose the interest in a public meeting, allowing for the matter to be noted in the official meeting minutes. This individual should abstain from any discussion pertaining to the matter and from voting on the matter.

Board members and District personnel shall not accept any gifts or favors from vendors which might, in any way, influence their recommendations on the eventual purchase of equipment, supplies or services.

- District employees (which includes those employees employed through a staffing company, i.e. EduStaff) are prohibited from using district equipment, materials, and supplies for personal benefit.

Purchases made by the District must not show any favoritism toward any vendor. Each order is placed in accordance with the policies of the Board on the basis of quality, price and delivery with past service as a factor if all other considerations are equal.

Any related party transactions will be disclosed as part of the annual district audit.

TRAINING FOR FEDERAL FINANCIAL INTERNAL CONTROLS AND PROCEDURES

All new employees are given proper training for the procedures itemized in this handbook by existing, experienced staff members. The length of training is commensurate with the amount of prior experience of the new employee and is adequate so he or she fully understands the financial procedures of the District. Employees receive refresher training as needed.

CONSEQUENCES OF COMPLIANCE FAILURES

All employees are instructed to follow the procedures contained herein. Any employee who does not follow these procedures as instructed will be disciplined in a progressive manner as itemized in the District's *Personnel Policy Handbook* and/or related Education Association contract agreements.

RECEIPT OF HANDBOOK

I have received a copy of the *Comstock Park Public Schools Federal Financial Internal Controls And Procedures*. This handbook is the property of Comstock Park Public Schools. I understand this handbook is designed to acquaint me with the current procedures of Comstock Park Public Schools in regards to its Federally funded programs. I understand that Comstock Park Public Schools reserves the right to interpret, modify, or eliminate any of these procedures at any time. As a recipient of this handbook, I understand that I am responsible for knowing its content and any updates.

Employee Name (Printed)

Employee Signature

Date

Superintendent or Designee

Date

The original signed document will be kept in the employee's personnel file until three years after leaving the District.

