



LEA Written Internal Controls

*** The controls/ procedures referenced here are not all inclusive of all federal, state, and/ or local requirements and were compiled based on OMB Uniform Administrative Requirements and corrective action as the result of state program monitoring. The best LEA procedures will govern federal and non-federal funds in a common manner to reduce the risk of noncompliance. The use of this document should be considered supplemental and does not supersede original federal, state or local laws, policies and guidance.*

Cost Principles

Allowability		2 CFR §§200.302(b)(7), 200.403(a) The LEA must have written procedures to review any expenditures charged to the grant to ensure they are necessary, reasonable and allocable.
Supplemental Use of Funds		ESEA Sec. 2123(b) The LEA must have written procedures to ensure all expenditures are supplemental in nature.
Source Documentation		2 CFR §§200.302(b)(3), 200.403(g) The LEA must collect and maintain enough supporting documentation for each Title II, Part A expenditure to determine allowability.
Period of Performance		2 CFR §200.77, 200.309, 200.403(g); 34 CFR §76.707 The LEA must have written procedures to ensure obligations and expenditures occur within the period of performance.
Consistent Policies	Stipends	2 CFR §§200.403(c), 200.404(e) The LEA must have written procedures for granting stipends consistently with federal funds and nonfederal funds.
	Travel	2 CFR §200.474(b) The LEA must have written travel procedures and a method for ensuring that charges are reasonable and consistent with the written travel policies. State rates and policies apply. The purpose of travel must be allowable.
General Provisions for Selected Items	Participants & Activities	ESEA Sec. 2123(a); 2 CFR §200.404(a) The LEA should have written procedures to ensure that all expenditures are reviewed and approval is only given for allowable participants and activities as outlined in the federal award.
	Conferences	2 CFR §200.432 The LEA should have procedures to ensure that when authorizing expenditures related to conferences, it exercises discretion and judgment to ensure conference costs are appropriate, necessary and managed in a manner that minimizes costs to the federal award.
	Recruitment	2 CFR §200.421 The LEA should have procedures to only pay for allowable advertising relating to the recruitment of personnel required by the LEA. (Title II, Part A has additional restrictions as to which personnel can be recruited).
	Memberships	2 CFR §200.454 (a)(b) The LEA should have procedures to ensure memberships are purchased in compliance with governing laws and regulations.
	Supplies	2 CFR §§200.94, 200.453 The LEA should have procedures to ensure supplies are reasonable and necessary to the performance of grant activities.



Financial and Program Management

Maintenance of Effort		<i>ESEA Sec. 9521</i> The LEA must have written procedures for ensuring it maintains fiscal effort and maintains documents reporting current fiscal year maintenance of effort.
Procurement Levels and Methods		<i>2 CFR §§200.303, 200.318, 200.319, 200.320</i> The LEA must have written procedures for following procurement levels and methods that are in compliance with federal, state and local laws and regulations. Specific levels described in §§200.67, 200.88, 200.320 – <i>subject to change</i> .
General Procurement	Expenditure Authorization	<i>2 CFR §200.303</i> The LEA must have written procedures to include at least one staff member in the approval of Title II, Part A expenditures who has current (annual), firsthand knowledge of Federal and State Program Implementation Requirements.
	Contract Oversight	<i>2 CFR §200.318(b)</i> The LEA must have written procedures that ensure LEA staff maintains oversight and makes sure that contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.
	Segregation of Duties	<i>2 CFR §200.303(a) Standards for Internal Controls for the Federal Government 10.03</i> The LEA must have written procedures that require a separation of duties and corresponding approval in order to prevent errors and fraud.
	Ethical Conduct	<i>2 CFR §§200.112, 200.113; 200.318(c); White House Executive Order 12731</i> The LEA must have written procedures governing ethical standards of conduct including disclosure of fraud, waste and abuse, conflicts of interest and mandatory disclosures.
Accounting	Records	<i>2 CFR §200.302(b)(3)</i> The LEA must have written procedures to ensure records are kept that identify adequately the source and application of funds for federally-funded activities with all required information to the expenditure level.
	Reconciliation	<i>2 CFR §200.302(b)(5)</i> The LEA must have written procedures for regularly monitoring program budgets and actual expenditures to ensure accuracy and the reconciliation of discrepancies.
	Reporting	<i>2 CFR §200.302(b)(2)</i> The LEA must have written procedures to ensure accurate, current and complete disclosure of the financial results of the federal award in accordance with the reporting requirements set forth with §§200.327 (<i>Financial Reporting</i>) and 200.328 (<i>Monitoring and Reporting Program Performance</i>).
Drawdown of Funds	Timeliness	<i>2 CFR §200.305(b)</i> The LEA must have written procedures to ensure the LEA minimizes the time elapsing between drawdown and disbursement. (LEAs who fail to drawdown funds for extended periods of time may risk supplanting.)



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	Payments Based on Actual Cost	<i>2 CFR §200.305</i> The LEA must have written procedures to ensure the timing and amount of payments must be as close as administratively feasible to the actual disbursements by the non-federal entity for direct and indirect costs.
Time and Effort	Time and Effort Allowability	<i>2 CFR §200.430(i)(1)(i, vii)</i> The LEA must have written procedures that provide reasonable assurance that charges to the grant for wages are accurate, allowable, and properly allocated.
	Time and Effort Records Reconciliation	<i>2 CFR §200.430(i)(1)(viii)(B,C)</i> The LEA must have written procedures for regularly monitoring (1) budgeted time and effort expenditures, (2) actual charges to the federal award and (3) time and effort records to ensure accuracy and the reconciliation of discrepancies.
	Time and Effort Source Documentation	<i>2 CFR §200.430(i)(1-8)</i> The LEA must have written procedures governing the collection and maintenance of time and effort source documentation that must: (1) Reasonably reflect the total activity for which the employee is compensated, (2) Indicate or be supported by documentation that indicates the charges are accurate, allowable, and properly allocated, (3) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works for more than one federal award or a federal award and non-federal award.
LEA Written Procedures for the Implementation of Title II, Part A		
Needs Assessment (Online Application)		<i>ESEA Sec. 2122(c)(1), Sec. 2122(b)(7), Sec. 2122(c)(2)</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures ensuring an annual needs assessment is conducted which includes all components, supporting data, data analysis and required stakeholders.
Equity		<i>ESSA Sec. 1111(g)(1)(B), 1112(b)(2), 2101(d)(2)(E), 2103 (b)(3)(B); Georgia's Equitable Access to Effective Educators State Plan</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures ensuring the implementation of the LEA's Equity Action Plan and the maintenance of corresponding documentation.
Effectiveness		<i>ESEA Sec. 2101(2), Sec. 2122(b)(2); 2 CFR §200.328(a)</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures describing specifically the LEA's identified steps for determining the effectiveness of Title II, Part A funded strategies.
Professional Learning	Research/ Evidence Based	<i>ESEA Sec. 2122(b)(1)(B)</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures ensuring all Title II, Part A funded professional learning activities are scientifically research based or based on evidence of program success resulting in increased student achievement.



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	Coordination of Funds	<i>ESEA Sec. 2122(b)(4), Sec. 2122(b)(6)</i> The LEA should have written procedures ensuring the LEA coordinates Federal, State and Local professional learning activities and supporting funds.
Teacher and Paraprofessional Professional Qualifications	Hiring and Assignment	<i>ESEA Sec. 1119(a)(1), Sec. 1119(a)(3); ESSA Sec. 1112(h)(5)(D)(i-iii)</i> The LEA should have written procedures ensuring appropriate hiring and assignment of teachers and paraprofessionals.
	Parents Right to Know	<i>ESEA Sec. 1111(h)(6)(A)</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures for ensuring parents are notified in a timely manner of their right to request the professional qualifications of their child's teachers and paraprofessionals. The notifications must comply with federal law and state guidance.
Private Schools		<i>ESEA Sec. 9501(a)(1)</i> The GaDOE Title II, Part A Program requires LEAs to have written procedures ensuring invitation, consultation, and the equitable provision of services to private schools within a LEA's geographic boundaries.
Complaints		<i>ESEA Sec. 9304, 9306, 9503</i> The LEA must have written procedures for the receipt and resolution of complaints alleging violations of law in the administration of the programs. Procedures should include how the LEA will comply with the SEA in the investigation of complaints. Procedures should address how the LEA will receive, investigate, and resolving complaints from parents, teachers, or other individuals and organizations concerning violations of section 9501 private schools.