

Concord School District Policy #390 Administration of Federal Grant Funds

All funds awarded directly or indirectly through any federal grant or subsidy programs shall be administered in accordance with this policy, and any administrative procedures adopted implementing this policy.

The School Board accepts federal funds, which are available, if there is a specific need for them and the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grants management to be used by the District in the administration of any funds received by the District through federal grants programs as required by applicable New Hampshire and federal laws or regulations including, without limitation, the Uniform Grant Guidance.

The Board directs the Superintendent and the Business Administrator to develop, monitor and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of federal and/or law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided training sufficient to carry out their duties in accordance with all applicable requirements for the federal grants or award and this policy.

To the extent not covered by this policy, the administrative procedures and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes; and
5. comparison of expenditures against budget.

Legal References:

2 C.F.R. Part 180 2 C.F.R. Part 200 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413(a)-(c); 200.430; 200.431; 200.458; 200.474(b) 200 Appendix II 7 CFR Part 210 210.16; 210.19; 210.21; 215.14a; 220.16 Title 2 CFR Part 200

Adopted June 3, 2019