

# BUSINESS PRACTICE BULLETIN

BULLETIN NO.: **A-467**

The School Board of Broward County, Florida

PAGE: 1 of 5

DATE: **Dec. 3, 2010**

## **SUBJECT: Processing of Title I Financial Transactions**

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### **I. Processing of Title I Financial Transactions - General**

- ◆ This Business Practice Bulletin describes the procedure to be followed when performing transactions against Title I funds. These transactions include purchasing materials, services, supplies and equipment and performing budget transfers.
- ◆ All budget transfers will be entered and approved on-line into the SAP System by the Title I department
- ◆ All purchases must be made in accordance with School Board Policy
- ◆ All purchases will be made using a standard or framework requisition and entered on-line at the requester location into the SAP System
- ◆ Purchasing Cards and check requests may not be used at this time for Title I expenditures.
- ◆ Schools not meeting Adequate Yearly Progress (AYP) and are in need of improvement must spend 10% of their title I funds on staff development in function 6400 may not use Title I Professional Development Funds 6400 for any other purpose,
- ◆ Schools may not use Title I Parental Involvement funds 6150 for any other purpose.

Title I funds may be used to purchase food only for Parent Trainings through the purchase order process from an approved School Board vendor with Title I Parental Involvement funds. The maximum amount to be used for food purchases is 30% of the school's Title I Parent Allocation.

### **II. Roles, Responsibilities, and Accountability**

#### **A. The School will:**

1. Be accountable for any audit exceptions and/or audit findings which could result in a loss of funds to the school and/or district.
2. Comply with District Policy and Federal Regulations regarding expenditures.

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### **II. Roles, Responsibilities, and Accountability (continued)**

#### **A. The School will: (continued)**

3. Process transactions and maintain copies of the following transactions for audit purposes:  
  
Requisitions, Invoices, Vouchers, change order forms, sub slips, travel vouchers and projected budgets.
4. Repay funds due Title I as a result of audit exceptions.
5. Assure that all materials are received, invoices are paid, and purchase orders are closed prior to year end.
6. Create IForms and Declaration of Vacancies to the Title I Office for processing Title I personnel.
7. Designate a Title I liaison. The Title I Liaison will receive a supplement paid through district Title I funds.

**NOTE: ALL FINANCIAL DOCUMENTATION MUST BE READILY ACCESSIBLE FOR AUDITING PURPOSES.**

#### **B. The Title I Office will:**

1. In the event a school inappropriately expends Title I funds, the Title I Office has the authority to move expenditures to the school's 1000 fund, even if the expenditure puts the 1000 fund in a deficit. Title I will notify the principal when this occurs.
2. Request a programmatic roll for positions each fiscal year.
3. In the event P.O.s are not closed by year end, Title I will close all open P.O.s before the grant closes.

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### **II. Roles, Responsibilities, and Accountability (continued)**

#### **B. The Title I Office will:**

4. Prepare an upload for projected budgets.
5. Prepare the project application and amendments.
6. Provide funding for district initiatives.

#### **C. The Title I School Liaison will:**

1. Attend monthly Title I meetings
2. Act as the contact between school and Title I Department.
3. Review Fiscal operations. (i.e. assuring that Title I expenditures are compliant with District Policy and Federal Regulations)
4. Monitor the program (i.e. assuring that programs are tied to student achievement and have a clear understanding of components).

### **III. Purchasing Transactions**

#### **A. Requisitions**

1. Enter the requisition in the SAP system
  - a) All requisitions must be entered on-line at the school level and passed to Title I workflow for approval before it can be turned into a purchase order.
  - b) On the requisition header, the approval code of the requesting location will default.
2. Where appropriate, a Consultant Agreement must be completed and approved by the district office before a requisition is entered into the SAP system. See Business Practice Bulletin A-466, Consultant/Clinicians/Tutors for details.
3. All invoices must be liquidated prior to the grant end date (6/30/xx). All back orders must be canceled if they cannot be shipped, invoiced, and paid by 6/30/xx.

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### **III. Purchasing Transactions**

#### **A. Purchase Orders**

1. If changes are needed on a purchase order, the requester needs to complete a Change Order Forms.

#### **B. Receiving**

1. All "Specific Line Item Orders" will be received on-line in the SAP system by the requester location. No invoices will be sent to the requester for approval.

#### **C. Invoicing**

1. The following is the procedure to be used when receiving goods for Framework purchase orders.
  - a. The original invoice will be sent to the requester (school receiving the merchandise) for signature approval by the Principal. If the original invoice is received by Accounts Payable, it will be forwarded to the receiving location for the required signature approval.
  - b. The original invoice must be dated and approved by the Principal. Faxed copies or duplicate invoices are not acceptable. Facsimile signatures are not acceptable.
  - c. The requester location will sign the original invoice, make a copy for their records, and forward the original to Accounts Payable.

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### **IV. Budget Transfers**

- A. Appropriate budget transfers should be submitted to the Title I Budget Analyst to correct any deficit situations.**

### **V. Use of Funds for Substitute Teachers**

#### **A. Rules**

1. Title I funds can pay 100% of a substitute for any teacher in a Title I school if the teacher is attending a core subject workshop (Reading, Writing, Math, Science, etc).
2. The substitute should be charged to function 6400.
3. Title I will only pay the percentage of the substitute that the teacher is funded for Title I when the teacher is out sick.
4. The substitute should be charged to function 5701.