

100.080 Federal Fiscal Compliance
Charter Board Policy for Katherine Anne Porter School

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100.080 FEDERAL FISCAL COMPLIANCE

The governing body ("Board") of Katherine Anne Porter School adopts the following policy which shall be effective on the date that the policy is adopted by the Board.

Section 1. Commitment to Compliance

Prior to expending federal grant funds, the Superintendent shall ensure that Katherine Anne Porter School consults the appropriate compliance standards. The Superintendent shall adopt and follow appropriate procedures to ensure that all grant funds are expended in accordance with applicable requirements, including where applicable, the Education Department General Administrative Regulations (EDGAR).

Section 2. Federal Grant Time and Effort

The Superintendent or designee shall develop and maintain an electronic record keeping system that can receive, store, and reproduce electronic records and signatures of electronic transactions in their original form. The records shall be retained in an accessible format for as long as legally required.

Section 2.1. Employee Time Sheet. If Katherine Anne Porter School employee's compensation is funded by any federal grant, the Superintendent shall ensure that the employee maintains a time sheet on which he or she records the time spent during the work day along with a description of the service he or she performed during that time.

Section 2.2. Signature. The Superintendent shall ensure that the time sheets contain the signatures of the employee who completed the time sheet, a school official, and the Katherine Anne Porter School's grant manager.

Section 2.3. Substitute System for Time and Effort Reporting. Each school year, the Superintendent shall submit a management certification form by the deadlines required by the Texas Education Agency to qualify as a participant under the substitute system of semi-annual time and effort reporting for employees of Katherine Anne Porter School. The Superintendent shall also ensure that any eligible employee participating in the substitute system of federal time and effort reporting completes a schedule and certification form at least semi-annually. The Superintendent shall ensure that the semi-annual certification form contains the signature of the employee and the employee's supervisor. The semi-annual certifications for each employee shall be maintained as part of the records of the charter school.

Section 3. Use of Federal Grant Funds for Procurement

Section 3.1. Compliance. When expending federal grant funds, The Superintendent or designee shall require compliance by Katherine Anne Porter School's employees, officers,

and agents with all applicable federal and state procurement standards and policies. Violations of applicable laws or policies may lead to disciplinary consequences including and up to termination of employment or removal from any officer position, if applicable.

Section 3.2. Shared Services. The Superintendent is encouraged to participate in group purchasing programs, shared services agreements, inter-local contracts and inter-entity agreements whenever possible to generate a cost savings for the charter school.

Section 3.3 Open and Free Competition. The Superintendent shall ensure that all procurement transactions are conducted in a manner that provides open and free competition. The Superintendent shall ensure that the procurement procedures implemented by Katherine Anne Porter School have written selection procedures that do not contain features which unduly restrict competition.

Section 3.4. Conflicts of Interest: Standards of Conduct. The Superintendent shall ensure that no employee, officer, or agent of Katherine Anne Porter School, who has a real or apparent conflict of interest, participates in the selection, award, or administration of a contract supported by federal funds. Employees, officers, and agents may not solicit or accept favors, gratuities, or anything of monetary value from contractors or their agents. The Superintendent shall maintain written standards of conduct governing the performance of Katherine Anne Porter School employees engaged in the award and administration of contracts. The written standards of conduct shall also address organizational conflicts of interest. The Superintendent shall disclose in writing any potential conflict of interest to the Board of Directors, to the Texas Education Agency, and to the federal awarding agency.

Section 3.5. Disclosures of Misconduct. The Superintendent shall ensure that any evidence of fraud, bribery or a gratuity violation is promptly reported to the Board of Directors, to the Texas Education Agency, and to the federal awarding agency. The Superintendent shall also report any such evidence to local law enforcement authorities.

Section 3.6. Small and Minority Firms, Women's Businesses. The Superintendent shall ensure that Katherine Anne Porter School takes all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.

Section 3.7. Record Documentation. The Superintendent shall maintain records sufficient to detail the history of each procurement secured with federal funds. The records must include, but not be limited to, the rationale for the procurement method, the selection of the contract type, contractor selection or rejection, and the basis of the contract price.

Section 3.8. Mandated Contract Provisions. The Superintendent shall ensure that all legally

mandated provisions are included in each procurement contract.

Section 4. Special Fiscal Requirements under Title I, Part A of NCLB (“Title I”)

Section 4.1. Supplement not Supplant. The Superintendent shall ensure that Title I funds will be used to supplement, not supplant regular non-federal funds.

Section 4.2. Documentation. Documentation shall be maintained, or caused to be maintained, by the Superintendent. The documentation must clearly demonstrate the supplementary nature of federal funds.

Section 4.3. Campus Improvement Plan. The Superintendent shall ensure that Title I funds used by Katherine Anne Porter School shall be aligned to the campus improvement plan. There shall be no costs expended that are not directly related to the campus improvement plan.

- a. A comprehensive needs assessment shall be conducted that will inform the drafting of the campus improvement plan. The campus improvement plan shall be aligned to the needs assessment and only needs that can be met with current funding levels shall be addressed in the campus improvement plan.
- b. New goals shall be added as new money is identified.
- c. The Superintendent shall ensure that Katherine Anne Porter School shall conduct the needs assessment and campus improvement plan prior to any grant application.

Section 4.4. Comparability Testing. Unless the charter school is exempt from Title I’s comparability requirements, the Superintendent or designee shall ensure that Katherine Anne Porter School remains in compliance with all applicable comparability requirements. To ensure proper use of the receipt of any Title I, Part A funding, Katherine Anne Porter School will strive to avoid diverting state and local resources away from its Title I, Part A campus(es) by:

- a. Implementing a district-wide salary schedule. The Superintendent shall recommend for Board approval a salary schedule that indicates salary comparability across all Title I and non-Title I campuses and positions. The district wide salary schedule shall allow for fair and comparable compensation for each position based each employee’s job duties, special assignments, education, certifications, and experience. The Superintendent shall administer the compensation plan in a manner consistent with the annual budget adopted by the Board;
- b. Ensuring equivalence among campuses in teachers, administrators, and other staff. The ratio of students to teachers, administrators, and other staff at

each Title I campus shall be equivalent to the ratio of students to teachers, administrators and other staff at non-Title I campuses. Equivalence shall be determined by various reasonable and appropriate factors;

- c. Ensuring equivalence among campuses in the provision of curriculum materials and instructional supplies. Each Title I and non-Title I campus shall receive equivalent funding for curriculum and instructional materials. Equivalence shall be determined by various reasonable and appropriate factors; and
- d. Adjusting to Ensure Comparability. The Superintendent or designee shall conduct testing to measure comparability and maintain records documenting compliance. If any instances of noncompliance are identified, the Superintendent or designee shall promptly implement adjustments as needed to ensure comparability, seeking board approval where necessary or appropriate.

Section 5. Special Fiscal Requirements under IDEA, Part B (Special Education)

The Superintendent shall ensure that Katherine Anne Porter School complies with the specific requirements applicable to the receipt of special education funding including maintenance of effort, excess costs, supplemental use, and Coordinated Early Intervening Services.

Section 6. Charter Schools Program (CSP), NCLB Title V, Part B

Section 6.1. Compliance. If Katherine Anne Porter School receives CSP grants, the Superintendent shall ensure that Katherine Anne Porter School shall comply and use the federal funds in accordance with all statutes, regulations, and approved applications.

Section 6.2. Fiscal Control. The Superintendent shall directly administer or supervise the administration of any projects funding through CSP funds, and shall use fiscal control and fund accounting procedures that ensure proper disbursement of, and accounting for, federal funds.

Section 6.3. Conflicts of Interest. Katherine Anne Porter School Board members and employees shall avoid apparent and actual conflicts of interest. An individual is prohibited from participating in an administrative decision regarding a project funded through CSP funds if the decision is likely to benefit that person or an immediate family member and the person is a public official or has a family or business relationship with Katherine Anne Porter School. A person is prohibited from participating in a project to use his or her position for a purpose that is, or gives the appearance of being, motivated by a desire for a private or financial gain for that person or for others.

Section 6.4. Procurement. When using CSP funds to enter into a contract for equipment or services the Superintendent, or the Superintendent's designee, shall comply with the applicable federal procurement standards. No Board member, employee, officer, or agent of Katherine Anne Porter School may participate in the selection, award, or administration

of any contract supported by federal funds if a real or apparent conflict of interest exists.

Section 7. National Child Nutrition Programs

SECTION 7.1. National School Breakfast Program Participation.

If at least 10 percent of enrolled students in Katherine Anne Porter School are eligible for free or reduced-price breakfasts under the national school breakfast program, provided for by the Child Nutrition Act of 1966, the Katherine Anne Porter School shall either make the benefits of the program available to all eligible students or develop and implement a locally funded program to provide free or reduced-priced meals according to each student's eligibility.

Unless the Board has obtained a waiver from the Commissioner for the applicable school year, if at least 80 percent or more of the students in Katherine Anne Porter School qualify for a free or reduced-price breakfast under the National School Breakfast Program, Katherine Anne Porter School shall provide a free breakfast to every student at the school.

The Superintendent shall ensure the school's compliance with all federal and state rules governing administration of the National School Breakfast Program.

SECTION 7.2. National School Lunch Program.

The Superintendent or designee shall ensure compliance with all federal and state rules governing the administration of the National School Lunch Program.