OUTLINE FOR WRITTEN POLICIES AND PROCEDURES

The following requirements are suggested topics that should be addressed, as applicable, in local educational agency (LEA) policies and procedures to enable them to establish fiscal accountability and control. This is not intended to be a comprehensive list of all the requirements but serves as a guideline to assist the organization in developing specific methods in the day to day operations.

1. Purpose
2. Responsibilities/Duties
3. Internal Control
4. Cash Management procedures
5. Budget Control
   1. Budget to actual reconciliation
   2. Application amendments
6. Fund Accounting
7. Accounting Procedures
8. Allowable Costs
9. Authorization procedures
10. Meeting and conferences
11. Equipment vs supplies
12. Professional development
13. Travel
14. Reimbursement procedures
15. Time and effort standards
    1. Semi-annual certification
    2. Monthly personnel Activity reports (PAR)
    3. Central record keeping
    4. Monitoring
16. Procurement Standards
    1. Procedures
    2. Competitive proposals
    3. Noncompetitive proposals
    4. Cost and price analysis
    5. Procurement records
    6. Conflict of interest
    7. Codes of conduct
    8. Debarred and suspended
    9. Compliance with Davis-Bacon Act
    10. Contracts
17. Property
    1. Management procedures
    2. Equipment
    3. Supplies
    4. Real property
    5. Central record keeping
    6. Property tagging
    7. Physical inventory reconciliation
    8. Control system
    9. Use
    10. Disposition
18. Audits Standards
19. Reports and Records standards