

# Questions and Answers Regarding

## Writing Policies and Procedures due to the Uniform Grant Guidance (UGG)

1. **Question:** What is the difference between Policies and Procedures?

**Answer:** Policies = goals. Policies are formal guidance for your LEA and may require an adoption by a school board or other governing body.

Procedures = steps that ensure goals are met. The procedures are simply written fiscal steps/processes to achieve your LEA's goals. Changes in procedures must be internally reviewed by the appropriate staff. Written procedures (as well as policies) are an evidence of compliance under all program monitoring tools. Written procedures are also used to train new staff. Procedures and processes do not need to be adopted by the local school board.

2. **Question:** How do we know which sections require written procedures and which sections require written policies?

**Answer:** The exact Federal language is:

### **Procedures:**

- ✓ Written Cash Management Procedure - § 200.302(b)(6) & § 200.305
- ✓ Written Allowability Procedures - § 200.302(b)(7)
- ✓ Written Procurement Procedures - § 200.319(c)
- ✓ Time and Effort: the exact language is "records". Records: § 200.430. NEW: Charges for salaries must be based on records that accurately reflect the work performed and be incorporated into official records. "Records" is the same as "documented procedures".

### **Policies:**

- ✓ Written Conflicts of Interest Policy - § 200.318(c)
- ✓ Written Travel Policy - § 200.474(b)

3. **Question:** Are we expected to create and adopt new policies or simply describe our existing procedures in writing?

**Answer:** If your LEA's existing policies and procedures satisfy new Uniform Grant Guidance compliance requirements, you don't need to create new policies and procedures. You can simply cross reference your existing policies and procedures.

Federal rules require State-level and LEA-level requirements and policies regarding expenditures to be followed. The provided template located at

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<http://www.sde.idaho.gov/federal-programs/funding/index.html> (New Uniform Grant Guidance Tab) has already been adjusted to reflect the State caps (maximum allowable/limits). Make sure your LEA's caps do not exceed the State caps. The stricter LEA or State guidance must be followed. Please refer to Question #1 for the definitions of policies and procedures. Please refer to Question #2 to determine what sections require written policies and what sections require written procedures.

4. **Question:** We already have written LEA policies and procedures. Do we have to incorporate them into the provided Uniform Grant Guidance template?

**Answer:** No. This template is provided to you as a resource document only and does not constitute legal advice. You can simply cross reference your existing policies and procedures as long as your LEA's existing policies and procedures satisfy the Uniform Grant Guidance compliance requirements. See Question #3 for more information.

5. **Question:** What are the implementation dates for the new guidance? Do we need to have it in place before we can apply for 2016-17 Federal grants? It takes time to get LEA's Policy developed/updated and approved.

**Answer:** The Uniform Guidance applies to all new grant awards and non-competing continuations made on or after 12/26/2014 (see 2 CFR § 200.110). 2016-17 school year CFSGA and IDEA part B applications include an electronic assurance page. The assurance page includes a section where an LEA agrees to adopt policies and procedures as required by new Uniform Grant Guidance (C.F.R. Part 200). By agreeing to adopt new EDGAR changes you can apply for 2016-17 Federal funds and receive preliminary approval. LEAs that are monitored during the 2016-2017, will need to be able to provide significant progress toward completing the new Uniform Grant Guidance policies and procedures.

6. **Question:** One of the Time and Effort requirements is that an LEA has to have a written procedure for an employee who is separating service from that LEA. It talks about Final Certification. What is a Final Certification?

**Answer:** Final Certification is a final "positive time and effort" document comparable to the former PAR or semi-annual (whichever applies) for an

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employee who is separating service from your LEA. It has to be submitted to HR on the last day of employment (preferably). See Question #2, Time and Effort for additional information.

7. **Question:** Under Record Retention, does the State have a record retention schedule and where is it?

**Answer:** The State's Record Retention schedules are maintained by the Idaho State Historical Society, located here:

<http://history.idaho.gov/idaho-records-center-retention-schedules>

Also, you can reference the provided template, page 44: Records Keeping and Retention.

8. Can legal or accounting fees be charged to Federal funds if the purchase benefits a program directly?

**Answer:** It depends on what the legal fees are for. If it is in reference to purchasing the services in compiling policies and procedures due to new Uniform Grant Guidance, that would be an allowable charge to a federal grant. The cost has to be reasonable for your LEA and be comparable to market prices.