Harford County Public Schools

Grants Compliance Manual

Granting opportunities for learning.

Grant Support Services Team

OFFICE OF STRATEGIC INITIATIVES

At HCPS, grant management is intricately aligned with our strategic plan goals, emphasizing the preparation of every student for success in postsecondary education and careers, active engagement of families and the community as essential partners in our students' education, recruitment and support of highly effective staff dedicated to enhancing their professional skills to boost student achievement, and the provision of secure, healthy, and innovative learning environments conducive to effective teaching and learning. Grants play a pivotal role in advancing these objectives by providing vital resources and opportunities to support our commitment to student success and holistic education.

BOARD OF EDUCATION OF HARFORD COUNTY
STRATEGIC PLAN

MISSION

Each student will attain academic and personal success in a safe and caring environment that honors the diversity of our students and staff.

CORE VALUES

- We empower each student to achieve academic excellence.
- We create reciprocal relationships with families and members of the community.
- We attract and retain highly skilled personnel.
- We assure an efficient and effective organization.
- We provide a safe and secure environment.

HARFORD COUNTY
PUBLIC SCHOOLS
BOARD OF EDUCATION

VISION

We will **inspire** and **prepare** each student to **achieve** success in college and career.

LONG TERM GOALS

GOAL 1 Prepare every student for success in postsecondary education and career.

GOAL 2 Engage families and the community to be partners in the education of our students.

GOAL 3 Hire and support highly effective staff who are committed to building their own professional capacity in order to increase student achievement.

GOAL 4 Provide safe, secure, and healthy learning environments that are conducive to effective teaching and learning, creativity and innovation.

We believe the strategic plan guides our practice and is the foundation for continuous systemic growth and achievement. Our core values are constant, non-negotiable, and reflect our systemic beliefs. The plan will be reviewed annually by the Board of Education of Harford County. The components of the plan will be reflected in the Harford County Master Plan, the Board of Education Budget, and the respective School Performance and Achievement Plans.

Approved June 26, 2017.

www.hcps.org/boe

https://www.hcps.org/aboutus/docs/Strategic_Implementation_Plan.pdf

Introduction

Harford County Public Schools (HCPS) actively seeks grant funding to support projects addressing critical unmet needs, supplement existing programs, explore new ideas, or implement model programs. Grants also serve as catalysts toward building partnerships between schools and communities that improve the quality of education and help students achieve success.

The *Harford County Public Schools Grants Compliance Manual* is a comprehensive source of administrative requirements that sets forth a systemic process for the development of grants to ensure that grant applications are designed to support the goals of HCPS and provides grant managers with the information necessary to operate compliant and effective grant programs. The *Harford County Public Schools Grants Compliance Manual* is not intended to replace governing laws, statutes or regulations related to specific funders.

Contents

Roles and Responsibilities

Successful execution of grants relies heavily on a well-defined framework of roles and responsibilities. Understanding who does what and when is key to ensuring that grant-funded projects run smoothly, maintain compliance with funding requirements, and achieve their intended outcomes. This section of the HCPS Grants Compliance Manual explores the critical aspect of roles and responsibilities, clarifying the various functions, duties, and accountabilities that individuals and teams must undertake to navigate the complex terrain of grant administration.

The [HCPS Department guide](#) and the [HCPS Organizational Chart for Administration](#) are overarching resources for roles and responsibilities within the HCPS system.

Grant Support Services Team

The members of the Grant Support Services Team work together to secure and manage grant funding, ensure financial accountability, and align grant activities with the organization's strategic objectives. The Grants Support Services Team is comprised of:

Grant Specialist, Office of Strategic Initiatives

The Grant Specialist within the Office of Strategic Initiatives is primarily responsible for managing and facilitating the grant application and management process. They are involved in identifying potential funding opportunities, assisting in the preparation of grant proposals, and ensuring compliance with grant requirements. The Grants Specialist, in conjunction with supervisors, will provide point-in-time training and systemic professional development to support HCPS employees.

Grants Accountant, Office of Business Services

The Grants Accountant within the Office of Business Services is responsible for the accounting of grant funds awarded to the organization. They ensure that grant expenditures are in compliance with grant terms and that financial records are accurate. Key Responsibilities include: Track and monitor grant expenditures and budget allocation; Prepare financial reports for grantors and internal stakeholders; Reconcile grant accounts and maintain accurate financial records.

Grants Financial Specialist, Office of Business Services

The Grants Financial Specialist works closely with the Grants Accountant to provide financial support for grant-related activities. They assist in budgeting, financial analysis, and reporting related to grants.

Director, Office of Strategic Initiatives

The Director of the Office of Strategic Initiatives is a leadership position responsible for overseeing the strategic planning, grant management, and initiatives of the organization. They play a key role in setting strategic direction and goals related to grants and initiatives.

Grant Managers

Grant management responsibilities will vary depending on the funding source. Each grant, whether administered centrally (in the HCPS Restricted Fund) or administered at the school level (in the School Activity Funds) must have a designated grant manager responsible for overseeing both the program and fiscal aspects of the grant. Grant managers are responsible for the end-to-end process of securing, managing, and reporting on grants to ensure HCPS can access and effectively utilize grant funds to further the HCPS Board of Education Strategic Plan.

Primary responsibilities include, but are not limited to the following:
- Communication: serve as a liaison between HCPS and the funder
- Budget development: work with the Grants Support Services Teams to develop budgets that align with the grant requirements, as well as report on budget expenditures throughout the grant period.
- Compliance and reporting: ensure that HCPS adheres to the terms and conditions set forth in the grant agreement by tracking progress, preparing and submitting required reports, and communicating with funders as necessary.
- Project management: depending on the type and size of the grant, some grant managers may be intimately involved in the day to day administration of the grant, ensuring that planned project activities are carried out and milestones are met, while some may rely heavily on programmatic subject-matter experts to perform those tasks.
- Fiscal management: provide the appropriate support/oversight for the processing of all purchase requisitions, invoices and other financial transactions in a timely manner,
- Recordkeeping: maintain detailed records of grant applications, awards, correspondence and reports related to grants for accountability and audit purposes.
- Evaluation and Impact Assessment: if required, assessing the impact and effectiveness of grant-funded projects, collecting data and preparing reports on outcomes and achievements.
- Collaboration: work collaboratively with program managers, finance teams, and other stakeholders to ensure that grant-funded projects align with the organization's overall mission.
- Stakeholder relationships: cultivate and maintain positive relationships with the funding organization, which can be important for securing future funding opportunities.

At HCPS, the role of a grant manager is pivotal in ensuring the effective utilization of grant resources to meet the specified grant goals. The grant manager is responsible for navigating the intricacies of the grant's objectives and requirements. Their role extends beyond mere administrative functions; they, along with applicable programmatic subject-matter experts, play a crucial part in orchestrating and overseeing the strategic implementation of the grant-funded initiatives.

In certain instances, specific grants provide the flexibility to appoint a dedicated grant manager. This individual assumes a specialized role outlined in a job description tailored to the unique responsibilities associated with the grant in question. This targeted approach ensures that the grant manager is not only well-versed in the overall objectives of the grant but also possesses the specific skill set necessary to address the nuanced requirements and challenges posed by the funded project.

All positions funded by grants are conditional upon continued grant funding. The HCPS Department of Human Resources provides guidance to the grant manager or appropriate supervisor relative to district pay practices, negotiated agreements and employee rights and responsibilities.

Whether appointed as an existing leader or hired specifically for a grant, the grant manager is instrumental in the leadership, execution, compliance, and outcomes of the assigned grant.

Grant Manager's Supervisors are responsible for overall monitoring of required tasks related to the grant in conjunction with their day-to-day supervisory role.

The [HCPS Department guide](#) and the [HCPS Organizational Chart for Administration](#) may be useful resources for navigating grant management.

Decision-making

Grant decision-making is a multifaceted process that necessitates the collective buy-in and support of leaders involved in the administration, oversight, and execution of grant activities. This inclusive approach ensures that the grant aligns with the overall Board of Education Strategic Goals and maximizes its impact. The involvement of leaders at various levels, including supervisors, directors, executive directors, assistant superintendents, principals, the chief of administration, and the superintendent of schools, is critical for several reasons.

Alignment with the Board of Education Strategic Plan

Involving leaders at different levels ensures that grant proposals align with the broader HCPS strategic objectives and vision. This alignment is crucial for maintaining consistency and coherence in the pursuit of educational and systemic goals.

Resource Allocation

HCPS leaders play a key role in determining how resources, both human and financial, will be allocated to support the grant activities. Their input ensures that the grant aligns with the available resources and that expectations are realistic and attainable. This includes assessing the feasibility of the proposed activities, potential challenges, and the overall impact on the institution.

Decision-Making Leadership Teams

Depending on the scope of the grant, several leadership groups may be involved in vetting proposals. This could include Senior Staff, Instructional Leadership Team (ILT), Administrative Leadership Team (ALT), Executive Leadership Teams (ELT), Blueprint Steering and Sub-Committees, Advisory Groups, and the General Curriculum Committee (GCC). Each of these groups brings a specific focus and expertise to the evaluation process.

Leaders are essential in engaging stakeholders, including teachers, parents, and community members, in the grant decision-making process. Their involvement helps in gathering diverse perspectives and ensuring that the grant reflects the needs and aspirations of the entire educational community. In essence, the buy-in and support of leaders across various levels of the educational hierarchy are crucial for the success of grant activities. This collaborative approach ensures a comprehensive and well-informed decision-making process, leading to the effective implementation of grant-funded initiatives.

Stakeholder Engagement and Communication:

Effective communication and stakeholder engagement is important for the success of grant applications, awards, and various activities within the school district. To ensure a collaborative and transparent approach, the following should be considered.

Regular Updates & Celebrations

- Implement a communication plan that includes regular updates to all project stakeholders, such as the funding organization, partners, beneficiaries, leadership teams, and the wider community.
- Provide concise and comprehensive information on project progress, challenges, and achievements.
- Utilize various communication channels, including meetings, emails, the HCPS 411, and the Superintendent's Bulletin.
- Develop a strategy to recognize and celebrate project milestones, both big and small, to foster a positive project environment.
- Coordinate events, ceremonies, or communications to highlight achievements, showcasing the impact of the grant funds and the collective efforts of stakeholders.
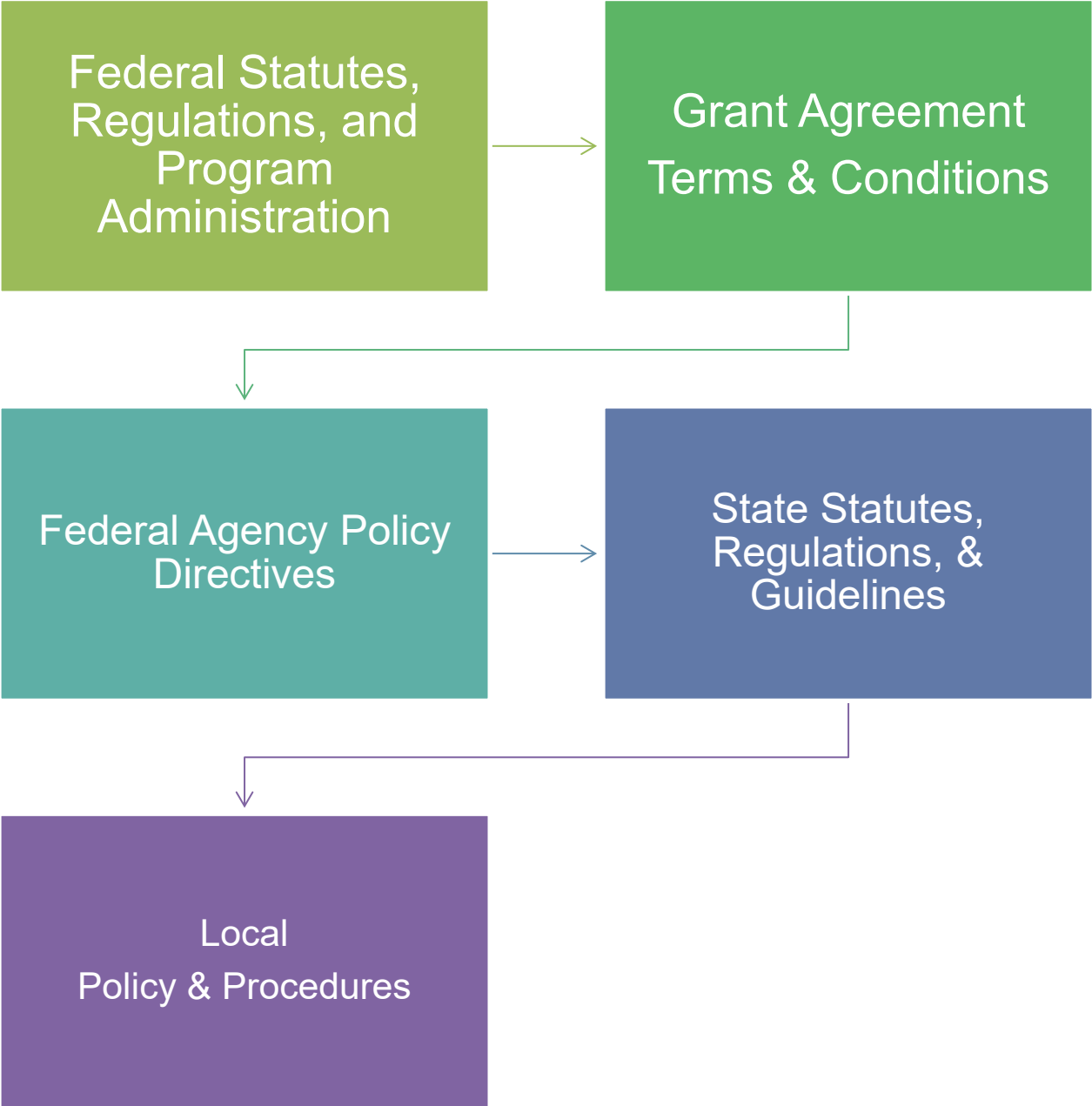
Inclusive Decision-Making

- Engage stakeholders in the decision-making process, seeking their input on key project aspects such as budget allocation, program design, and resource distribution.
- Hold regular meetings or forums where stakeholders can express their opinions and contribute to the overall project direction.
- Foster a sense of ownership among stakeholders by involving them in decision-making processes related to grant applications and project activities.
- Establish a mechanism for prompt identification and resolution of challenges that may arise during project implementation.
- Encourage an open dialogue with stakeholders to understand and address their concerns. This may involve regular feedback sessions or the establishment of a dedicated communication channel for issue resolution.
- Collaborate with stakeholders to find innovative solutions to challenges, ensuring a sense of shared ownership and responsibility.

Accessibility and Clarity

- Ensure that all communication materials are accessible and written in a clear, easily understandable language.
- Provide translated versions or alternative formats for individuals with accessibility needs.
- Utilize hcps.org or Microsoft SharePoint, where stakeholders can access up-to-date information, resources, and relevant documents.

Regulatory Framework

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┌─────────────────────────┐          ┌─────────────────────────┐
│ Federal Statutes,       │   ───▶   │ Grant Agreement         │
│ Regulations, and        │          │ Terms & Conditions      │
│ Program                 │          │                         │
│ Administration          │          │                         │
└─────────────────────────┘          └─────────────────────────┘

┌─────────────────────────┐          ┌─────────────────────────┐
│ Federal Agency Policy   │   ───▶   │ State Statutes,         │
│ Directives              │          │ Regulations, &          │
│                         │          │ Guidelines              │
└─────────────────────────┘          └─────────────────────────┘

┌─────────────────────────┐
│ Local                   │
│ Policy & Procedures     │
│                         │
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Federal Statutes and Regulations

A significant share of HCPS's grant funding comes from the Federal government. HCPS receives most of its federal funds as pass-through awards, whereby funds are distributed by U.S Department of Education to MSDE, and MSDE allocates funding to HCPS, who is considered a subrecipient of federal funds.

As the pass-through entity, MSDE is responsible for the administration and oversight of federal funds allocated to HCPS. MSDE is responsible for:
- Monitoring of the activities of its subrecipients,
- Providing technical assistance to subrecipients to assist them with implementation and management of the federal award,
- Overseeing the financial management of the subrecipient by reviewing all submitted interim and final reports to ensure funds are used for allowable expenses,
- Ensuring the subrecipients comply with all federal regulations and the terms and conditions of the award, and
- Facilitating communication to include relaying updates and guidance from the federal agency to its subrecipients.

Federal grants usually fall into one of two main categories: formula grants and discretionary grants. Formula grants are distributed based on a predetermined formula, and recipients can typically predict their funding. Discretionary grants, on the other hand, are allocated at the discretion of the funding agency and provide more flexibility for funding agencies to choose projects that align with their priorities or goals. Typically, but not always, discretionary grants are competitive and applicants must submit a grant proposal that outlines their project and demonstrates its worthiness for funding.

Federal Statutes

Legislative acts such as the Elementary and Secondary Education Act (ESEA), its successor, the Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Improvement Act (IDEA), and the Carl D. Perkins Career and Technical Education Act (Perkins) have a profound impact on the accessibility and availability of federal funding in the field of education.

Federal Regulations

The Code of Federal Regulations (CFR)

The Code of Federal Regulations (CFR) is a highly organized and continuously updated publication that contains the full body of regulations and rules generated by the federal government. It serves as a centralized repository of legally binding standards and requirements that individuals, organizations, businesses, and government agencies must adhere to.

The CFR is divided into 50 titles, each of which corresponds to a specific area of federal regulation, such as agriculture, commerce and trade, education, transportation, and more. These titles are further subdivided into chapters, parts, and sections, each of which covers a particular subject or aspect of federal regulation.

Two of the titles in the CFR that are of particular importance regards to HCPS grants are:

- Title 2 The [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)](#) , and
- Title 34 Education, also known as the Education Department General Administrative Regulations or EDGAR.

Title 2 of the Code of Federal Regulations (CFR): The Uniform Guidance

Title 2 (otherwise known as 2 CFR 200) contains the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)](#) which was established by the Office of Management and Budget and delineates the comprehensive rules and guidelines governing the management and administration of federal awards across various federal agencies.

The Uniform Guidance has multiple subparts, each covering specific aspects of federal grant management and administration.
- [Subpart A - Acronyms and Definitions](#);
- [Subpart B – General Provisions](#);
- [Subpart C – Pre-Federal Award requirements and Contents of Federal Awards](#);
- [Subpart D – Post Federal Award Requirements](#)
- [Subpart E – Cost Principles](#); and
- [Subpart F – Audit Requirements](#).

Two of the subparts are of particular importance to grant managers:
- [Subpart E - Cost Principles](#) outlines cost principles for determining allowable and unallowable costs under federal awards.
- [Subpart F - Audit Requirements](#) covers the audit requirements for federal awards, including the responsibilities of auditees and auditors, and audit findings and resolution.

Each year, the Office of Management and Budget issues the Compliance Supplement, a companion guide to the Uniform Guidance that provides additional guidance and information for auditors, federal agencies, and grant recipients on how to comply with federal regulations when managing and auditing federal award.

Title 34 of the Code of Federal Regulations (CFR): Education Department General Administrative Requirements for grant programs (EDGAR)

EDGAR encompasses a specific subset of regulations within Title 34 CFR that pertain to the U.S. Department of Education's general administrative requirements for grant programs. EDGAR is especially relevant for organizations and individuals that receive federal education grants. It outlines the administrative rules, procedures, and standards that govern the management of these grants, covering areas such as financial management, record-keeping, reporting, and compliance. So, while Title 34 CFR is broader and includes regulations related to various aspects of education, EDGAR specifically focuses on the administrative regulations for federal education grants administered by the U.S. Department of Education.

State of Maryland Statutes, Regulations and Guidelines

While Federal funds represent the largest portion of HCPS grant funding, the next largest amount of grant funding is from the State of Maryland. HCPS receives both unrestricted and restricted grants from the Maryland State Department of Education (MSDE).

State Statutes

The Education Article of the Annotated Code of Maryland includes laws and regulations concerning public schools, higher education, special education, funding, curriculum, teacher certification, and various other aspects of the education system in Maryland.

The Education Article plays a critical role in shaping and governing the state's educational policies and practices. Keep in mind that, like other legal codes, the Education Article of the Annotated Code of Maryland may be subject to updates and revisions, so it is advisable to consult the most recent version for accurate and up-to-date information.

State Regulations

The Code of Maryland Regulations (COMAR) is the official compilation of administrative regulations for the State of Maryland. Applicable COMAR regulations related to education include but are not limited to Title 13A which contains regulations related to the Maryland State Board of Education and various aspects of the state's educational system.

State Guidance

The Financial Reporting Manual for Maryland Public Schools (FRM) was developed and adopted to assure uniform budgeting and reporting of Maryland public school financial data. HCPS must adhere to the definitions of accounts in the FRM when submitting expenditure information to the Maryland State Department of Education. Failure to comply with the definitions and other requirements is a violation of State Board regulations and may be the basis for withholding State Aid.

The Grant Application Process

The grant application process serves as the gateway to access additional funding to empower HCPS to transform ideas into impactful projects. Applications for district-wide programs are developed in accordance with the Grants Support Services Team.

Grant Templates and Forms (Internal Link for HCPS Staff Access Only)

All special education grants are processed through the Department of Special Education and are completed in coordination and with the support of the Grant Support Services Team.

For school-based or department-based grants, an HCPS leader or designee must complete the Intent to Apply – School Based Grants (Internal Link for HCPS Staff Access Only). This form will collect information to be reviewed by the Grants Supports Services Team.

*Grant awards greater than $2,000 or any grant with planned salary expenditures must be administered centrally in the HCPS Restricted Fund by the Grant Support Services Team.

General Steps in the Grant Application Process

The following steps representing the grant application process are the responsibility of the grant manager and are conducted in collaboration with the Grant Support Services Team:

Identify Grant Opportunities

- Identify the specific need or problem that requires financial support to address and find a grant that addresses the specific need or problem.
- Ensure that the grant opportunity identified aligns with the HCPS Strategic Plan.
- Identify a grant.
- Review the GIG (Grant Information Guidance)

Preparation and Planning

- Communicate with department colleagues and applicable staff about the grant and application process.
- If applicable, develop a team of contacts, partners within the district, school community; and appropriate agencies.
- Complete a needs assessment if applicable: *The needs assessment portion of a grant proposal is a critical component that helps to identify and justify the specific needs or problems that the proposed project aims to address. This section provides a comprehensive analysis of the target population or community, highlighting the challenges, gaps, or issues that the grant-funded project intends to alleviate or resolve. Effectively conducting a needs assessment enhances the credibility of the grant proposal and demonstrates a clear understanding of the context in which the project will operate.*
- Consider any funder requirements for and feasibility of in-kind match funds or other commitments of HCPS resources.
- Consider required commitments for and feasibility of necessary data collection and program

evaluation.

- Review HCPS procedures and practices that affect proposed expenditures from grant funds, including but not limited to approval of new positions, curriculum and interventions, or technology and software. Consider the length of time that might be required to obtain all the necessary approvals and make sure you have paced your grant needs accordingly.
- Establish a timeline for planning, pre-writing meetings, application creation, review and submission.
- Reference internal policies to ensure effective management and compliance with public policy requirements.
- Choose a person to serve as the grant manager and develop an implementation plan.

Proposal Development

- Prepare a comprehensive grant proposal that outlines your project, goals, objectives, budget and expected outcomes.
- Regarding the budget,
    - think about the types of expenditures that would address the identified need/problem and align with the budget to grant's goals and objectives,
    - meet with the Grant Support Services team to review grant guidance for any matching or cost-sharing requirements and to develop the budget.

Application Submission

- Submit a comprehensive grant application by the deadline specified to the funding organization to include the project proposal, budget, timeline, and any other required documentation.
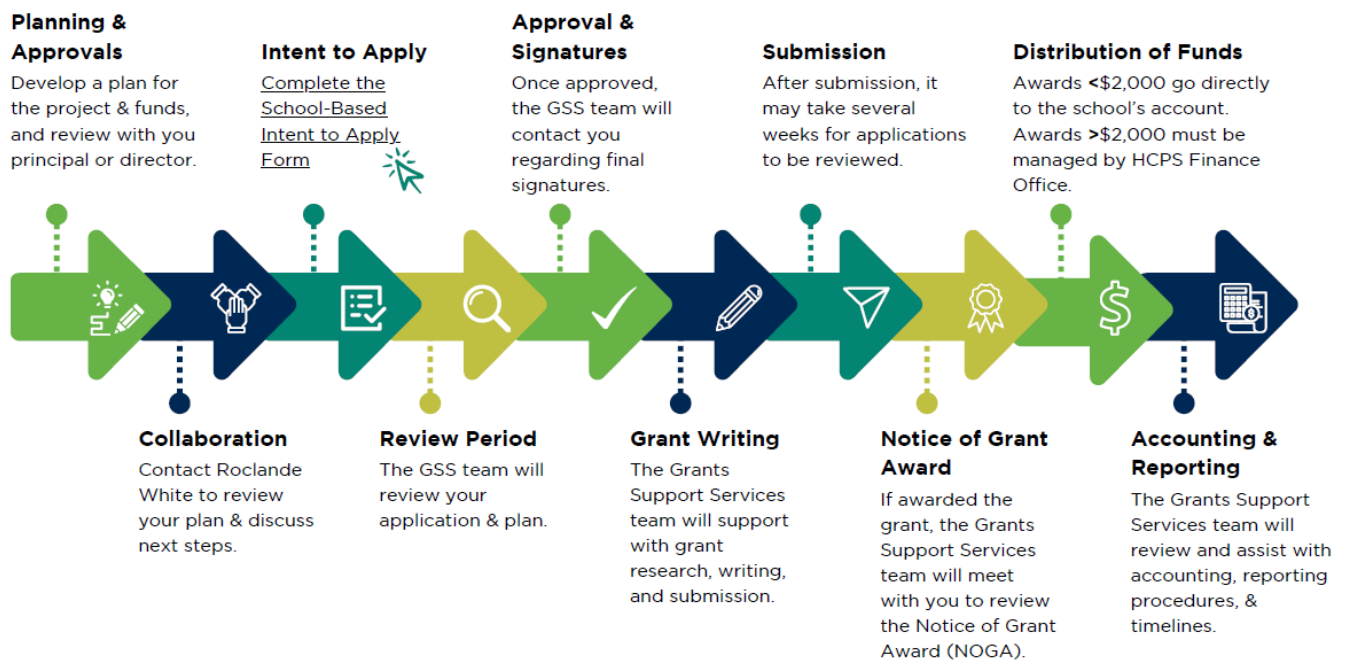
Selection and Award

- If the application is successful, review the award notification (sometimes referred to as the Notice of Grant Award, or NOGA) and take note of all grant terms and conditions.
- It is important to thoroughly review and understand the content of the NOGA to ensure compliance with all of the grant's terms and conditions as the grant award is a binding commitment on the part of the granting agency to provide funds and the grantee (i.e. HCPS) to carry out the activities specified in the grant application.
- Typical terms and conditions include whether the award is made from federal funds, citations to the statute(s) authorizing the award, how HCPS will be paid, reporting requirements and other deliverables required.

Implementation

- Implementation will be fully explained in the "Implementation Plan" Section
- Monitoring and Evaluation:
    - Data Collection: Implement a system for collecting data and tracking progress toward project goals and outcomes. This may involve regular reporting, surveys, assessments, and other data collection methods.
    - Performance Evaluation: Continuously assess the project's performance against the established goals and objectives. Identify any deviations or challenges and take corrective actions as needed.

- o Reporting: Prepare and submit regular progress reports to the funding organization as required by the grant agreement. These reports should include updates on project activities, outcomes achieved, and financial expenditures.
- Financial Management:
  - o Budget Monitoring: Keep a close eye on the project's budget to ensure that expenses are aligned with the approved budget and comply with grant guidelines.
  - o Financial Reporting: Prepare and submit financial reports as required by the grant agreement. These reports should accurately account for the use of grant funds.
  - o Audit Compliance: If stipulated in the grant agreement, ensure that financial audits are conducted in accordance with relevant regulations and grant requirements.
- Stakeholder Engagement and Communication:
  - o Regular Updates: Maintain open and transparent communication with project stakeholders, including the funding organization, partners, beneficiaries, and the community.
- [Grant Templates and Forms](#) (Internal Link for HCPS Staff Access Only)

School-Based Grant Application Process

Planning & Approvals
Develop a plan for the project & funds, and review with you principal or director.

Intent to Apply
Complete the School-Based Intent to Apply Form

Approval & Signatures
Once approved, the GSS team will contact you regarding final signatures.

Submission
After submission, it may take several weeks for applications to be reviewed.

Distribution of Funds
Awards <$2,000 go directly to the school's account. Awards >$2,000 must be managed by HCPS Finance Office.

Collaboration
Contact Roclande White to review your plan & discuss next steps.

Review Period
The GSS team will review your application & plan.

Grant Writing
The Grants Support Services team will support with grant research, writing, and submission.

Notice of Grant Award
If awarded the grant, the Grants Support Services team will meet with you to review the Notice of Grant Award (NOGA).

Accounting & Reporting
The Grants Support Services team will review and assist with accounting, reporting procedures, & timelines.

Access full resolution graphic for printing, [HERE](#).
(Internal Link for HCPS Staff Access Only)

Non-HCPS Grant Applicants

Partners or community-based organizations who wish to write grants in partnership with HCPS (either at the school-level or the district-level) or need a letter of commitment from HCPS should be directed to the Grants Specialist who will work with the appropriate members of the Grants Services Support Team and HCPS leadership to collaborate with the partner organization. Collaborative grants or letters of commitment will require the approval from the appropriate member of HCPS leadership.

MSDE Grant Application Process: Grant Information Guide

In the case of most substantial federal grants, there exists a governing agency responsible for administering oversight and providing guidance concerning the grant initiative. This guidance is commonly referred to as the Grant Information Guidance (GIG). The GIG typically features organization under the following categories or headings:

Purpose

This section explains the overarching goal or objective of the grant program. It provides context for potential applicants by outlining the primary mission or purpose the funding organization seeks to address through the grant.

Deadline

The deadline specifies the date and time by which grant applications must be submitted. It is a critical piece of information, as applications received after the deadline are usually not considered. It helps applicants plan and manage their submission process.

Grant Period

The grant period defines the duration for which the awarded funds will be available for use. It may also include information about any extensions or renewal possibilities. Understanding the grant period is crucial for project planning and budgeting.

Available Funding

This section provides details about the total amount of funding available for the grant program. It may also include information about the expected grant award size, which helps applicants gauge the competitiveness of their proposal.

Submission Process

Here, the guide explains the process for submitting a grant application. This includes information on how to access and complete the application form, required documentation, submission platforms, and any technical instructions.

Contact Person

The contact person is typically a program officer or grant administrator who can address inquiries and provide clarifications about the grant program. Including their contact information helps potential applicants get in touch for assistance.

Eligibility

This section outlines the eligibility criteria that applicants must meet to be considered for the grant. It typically includes information about eligible organizations, geographic regions, and other specific requirements.

Use of Funds

It clarifies how grant funds can and cannot be used. This section helps applicants understand what expenses and activities are allowable under the grant, ensuring that they align with the grant program's goals.

Program Requirements

Details about any specific requirements or conditions that applicants must adhere to if awarded the grant. This may include reporting obligations, compliance with specific regulations, or other program-specific guidelines.

Evaluation & Dissemination

Information on how the applications will be evaluated, including the criteria and process. It may also explain how the results will be communicated to applicants, whether successful or not.

Application Requirements

The following section offers a breakdown of the components and documents that must be included in the grant application, such as a project proposal, budget, and supporting materials. This section provides a roadmap for completing a typical grant application.

The grant application itself likewise has several components needs as part of the overall grant application package. The information needed is typically organized under the following categories or headings.

Abstract

This is a concise summary of the grant application. It offers a quick overview of the project's key elements, allowing reviewers and potential funders to quickly grasp the project's focus and objectives. The abstract helps reviewers make initial assessments, and serves as a communication tool for both the applicant and the funding organization.

Narrative

This is a critical component that allows applicants to provide a detailed explanation of their project. This description includes many key components:

- Detailed Project Description: an in-depth description of the proposed project. It allows applicants to explain the project's goals, objectives, methodology, and expected outcomes in greater detail than the abstract or summary.

- Demonstration of Need: allows applicants to provide evidence and context for why the project is necessary, including data, statistics, and real-life examples.

- Project Timeline and Management: Applicants can use the narrative to demonstrate that their project is feasible and well-planned as well as identify who will be responsible for managing the components of the project outlined in the description.

- Impact and Outcomes: allows applicants to explain goals they want to achieve or barriers they want to address, how they plan to address them, and how they determine the success of the project.

- Milestones: are benchmarks to assessing progress of grantees to achieving their goals and outcomes. They are usually quarterly or bi-annually and should align with grant reporting schedule.

- Evaluation Plan: a crucial component aligns with the impact and outcomes section. It outlines how the project's success will be assessed and measured. It serves to ensure accountability, align the project with grant objectives, support evidence-based decision-making, and provide a roadmap for ongoing learning and improvement. It is a key element in making a compelling case for grant funding.

- Sustainability Plan: works to demonstrate the organization's commitment to long-term impact and success beyond the grant period. It outlines strategies for resource allocation, stakeholder engagement, program evolution, financial stability, and risk mitigation, all of which contribute to the project's ability to thrive and be sustained beyond the life of the grant.

Budget Tables

The budget in a grant application serves as a detailed outline of how the requested grant funds will be allocated and utilized to achieve the proposed project's goals and objectives.

Appendices

Some grant applications require additional documents or materials that provide supplementary information, evidence, or context to support the main proposal. These materials are typically attached at the end of the grant application and may include:

- Letters of Support or Endorsement
- Resumes or CVs
- Financial Documents
- Supplementary Data: Additional data, research findings, surveys, or studies that support the project's objectives and strengthen the argument for funding.
- Partnership Agreements: If the project involves collaborations with other organizations or entities, include formal partnership agreements or memoranda of understanding (MOUs) outlining roles, responsibilities, and commitments.
- Evaluation Tools
- Legal Documents: Relevant legal documents, such as 501(c)(3) nonprofit status documentation or permits required for project activities such as a W9
- References and Citations

Grant Management

Grant management is a critical aspect of ensuring the successful implementation of projects and programs funded by grants. Properly managing grants involves a combination of strategic planning, thorough financial oversight, transparent reporting, and adherence to the terms and conditions set forth in the grant award. The following sections discuss the various aspects of grant management.

Project Implementation

Grant project implementation is where the plans outlined in the grant application or proposal are put into action. Successful implementation is the key to achieving the project's goals.

Project Launch

The grant manager may choose to conduct a project kickoff meeting if it is determined that such a meeting is necessary for the successful launch of a grant project or initiative. The goal of such a meeting is to introduce key project team members, stakeholders, and partners and should include a review of the project's goals, objectives, and timelines, required deliverables, and each team member's roles and responsibilities.

Communication Plan

The grant manager will establish a communication plan to ensure that all project stakeholders are informed and engaged throughout the grant's life cycle.

Training and Capacity Building

The grant manager or identified programmatic subject matter expert should provide any necessary training or capacity-building activities for project staff and partners to ensure they have the skills and knowledge required for their roles.

Amendments

The grant manager should work with the grants accountant to prepare any amendment requests. Grant amendments can cover a variety of changes, including changes to the budget, project scope, project timeline, or key personnel changes. The process for requesting grant amendments is typically outlined in the grant award documents. Grant amendments are subject to the approval of the grantor.

Period of Performance

The period of performance is the specific time frame during which the grant activities will be carried out. Grant activities must take place during the period of performance (i.e. between the specific start date and the specific end date). The period of performance will vary from grant to grant. It is important for the grant manager to be aware of and communicate information regarding the period of performance to all stakeholders.

Grant managers must be cognizant of the fiscal deadlines associated with specific granting entities to

ensure that all funds are spent in accordance with HCPS procedures and prior to the end of the grant period.

Budget and Financial Management

It is important for HCPS to maintain accurate financial records and ensure that grant funds are used for their intended purposes. The Grants Accountant maintains a central repository of financial reports, receipts, payroll, and other financial records related to the grant, but the Grants Manager maintains their own financial records and programmatic files.

The grant manager should review the budget with the Grant Support Services Team to identify what costs are allowable and unallowable under the grant's terms and conditions, as well as review any applicable state or federal regulations.

Upon funding, the grant manager or appropriate supervisor submits a copy of the Notice of Grant Award with a copy of the approved budget to the Grants Accountant. All grant funds should be used to supplement district or school goals and initiatives targeting innovations, improvements and enhancements to existing programs and supports. Grant managers must ensure that all funds are spent on appropriate expenditures and are within the timeframe allotted. Each grant has specified programmatic goals and regulations governing program and budgetary objectives. Grant managers must understand the overall purpose of the grant program as well as the detailed regulations to ensure that funds are only spent on allowable items.

When grant managers/supervisor authorize expenditures, the approval means that:
- The purchase is in compliance with pertinent laws regarding allowable expenditures for that specific grant,
- The costs are charged to appropriate expenditure categories, and
- The expenditure is processed according to HCPS policies and procedures.

During the course of the grant, program focus or fiscal needs may change across or within funding categories. Prior to any change in projected expenditures, the grant manager or appropriate supervisor in collaboration with the grants accountant develops and submits an amendment to the funding agency requesting approval to change the way the funds will be spent. Amendments are developed and submitted within the defined limits of the funder. Upon approval of the funding agency, the grant may begin to support new activities or cost objectives.

Procurement and Contracting

Procurement and contracting requirements for grants are essential aspects of ensuring accountability, transparency and compliance with grant terms and conditions. These requirements help prevent fraud, misuse of funds and conflicts of interest. The HCPS Procurement Manual (Internal Link for HCPS Staff Access Only) serves as the primary resource document for grant managers for all procedures related to the procurement process.

Federal procurement regulations (Uniform Guidance 2 CFR 200) require that HCPS have procurement processes and procedures in place. These rules also require HCPS to have a contracting process in place that allows for free and open competition to provide services when federal funds are used. Federal procurement regulations also require that all federally funded purchases are to be treated the same as

purchases that are made with non-federal funds. All grant expenditures must comply with the HCPS Procurement Manual, which outlines the statutes and regulations that govern HCPS procurement activities.

Specific to procurement utilizing federal funds, HCPS must assure that these funds are not distributed to vendors, contractors, and/or consultants who have been suspended or debarred from conducting business with the federal government. Vendors (companies or individuals) can be suspended or debarred when they have not fulfilled their obligations to the federal government in a previous situation.
It is the responsibility of the grant manager to be knowledgeable of and comply with the HCPS Procurement Manual. Grant managers or their designee must approve all purchases charged to grant funds.

Competitive Procurement

Following the current procedures in the HCPS Procurement Manual (Internal Link for HCPS Staff Access Only), large purchases of commodities and materials may require formal sealed bidding. Dollar amounts for competitive procurement are listed as a threshold in the current HCPS Procurement Manual (Internal Link for HCPS Staff Access Only). Sealed bidding may be waived when utilizing a contract competitively bid by another public entity or through a purchasing cooperative or intergovernmental purchasing organization (piggyback).

Services over the current procurement manual threshold are procured through a competitive process such as a bid or Request for Proposal (RFP) whenever possible. Certain services may be exempt if they are of a professional nature, copyrighted, proprietary, only available from a single source or exempt by the Superintendent, see Sole Source Documentation (Internal Link for HCPS Staff Access Only).

It is important to note that the current procurement manual threshold does not necessarily apply to one single purchase order. If a grant manager **expects to** make multiple purchases with that vendor that will total over the current procurement manual threshold, these rules apply.

It is also important to note that it is **HCPS policy** that any purchase at or above the current procurement manual threshold must follow procurement procedures and be approved by the Board of Education before the system can utilize them as a vendor.

HCPS fulfills its obligations for checking the status of a suspended and debarred vendor in one of three ways:
- By checking the Excluded Parties List System (EPLS) to see if a vendor has been suspended or debarred.
- By collecting a certification from the party that they are not suspended or debarred.
- By adding a clause to the contract that certifies they are not suspended, debarred or otherwise excluded from receiving federal funds.

Contracts, Fee for Service Agreements, Professional Services Agreements (Internal Link for HCPS Staff Access Only), Memorandums of Understanding (MOU), or similar documents are reviewed by General Counsel and/ or Procurement prior to approval.

Other Financial Transactions

For grant expenditures that do not originate as purchase requisitions, payments can be processed multiple ways: through Accounts Payable, through Payroll or via P-Card.

Accounts Payable
HCPS Accounts Payable processes checks weekly each Wednesday afternoon. There are multiple forms that can be utilized to request an HCPS check.

- An HCPS Disbursement Voucher (Internal Link for HCPS Staff Access Only) can be used to pay invoices for which a purchase requisition was not completed, and a purchase order was not issued. To initiate payment for such an invoice, the grant manager should complete the HCPS Disbursement Voucher and obtain the proper authorizations (e.g. signatures). The entire packet (completed, signed disbursement voucher with invoice and any other pertinent supporting documentation) should be forwarded to Accounts Payable for payment processing.
- An HCPS Employee Expense Reimbursement Voucher (Internal Link for HCPS Staff Access Only) can be used to reimburse an employee for out-of-pocket expenses (usually related to travel). The employee seeking reimbursement should complete the form and obtain the appropriate authorizations (e.g. signatures) and forward along with all applicable supporting documentation to Accounts Payable.
- A School Activity Funds Reimbursement Voucher (Internal Link for HCPS Staff Access Only) can be used to reimburse a school for expenses it paid out of its School Activity Funds (e.g. school checking account). The school's lead secretary should complete the form, obtain the appropriate authorizations (e.g. signatures) and forward along with all applicable supporting documentation to Accounts Payable.

P-Cards
P-Cards can be utilized to charge expenditures to grants. All HCPS pcard procedures (Internal Link for HCPS Staff Access Only) apply regardless of the funding source. The only thing different about using a p-card for a grant expenditure is the account number to which it is reallocated.

Payroll
The appropriate payroll form (Special Program Pay Form, Report of Overtime Form, PR-2, etc.) (Internal Link for HCPS Staff Access Only)
should be completed, approved and sent to Payroll for all non-FTE payroll costs.

Programmatic Requirements

Please refer to the Grant Application Process section as most grants require a timeline and implementation plan as part of the application package.

Reporting and Recordkeeping

Progress reports and fiscal reports provide program staff as well as the funder an evaluation of the overall performance toward obtaining the goals targeted in the grant proposal. The format and timeline for progress reporting is defined by the funder. Progress reports completed by the grant manager or appropriate supervisor include updates on activities occurring during the designated reporting period and key data points, in addition to fiscal reports as required by the terms and conditions of the award. The

data in all reports must be accurate and supported by original source documents. Grant managers must ensure that documentation related to program data and reporting is maintained in an appropriate manner.

Effective communication is essential for successful execution and oversight of grant initiatives. Ongoing dialogue with defined expectations for task completion and related responsibilities promotes the timely, accurate completion of grant activities and the achievement of goals. Documentation of communication by way of meeting agendas, artifacts and participant attendance is an expectation for all grant managers. Appropriate artifacts related to programmatic outcomes and fiscal management are maintained in accordance with funder requirements. All expenditures include appropriate references or supporting documentation. This may include sign-in sheets and agendas for stipends paid, receipts for purchases, time sheets and contracts.

HCPS requires the retention of all grant documents for a minimum of five (5) fiscal years after the end of the grant period. If any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the 5-year period, the records must be retained until completion of the action and resolution of all issues or until the end of the regular 5-year period, whichever is later.

For reporting, recordkeeping, and general grant management, HCPS Policy and Procedure is important to follow, please refer to the following to support compliance:
- All Published Board Policy & Procedure
- Ethics Policy
- Parent-student Handbook Calendar (inclusive of FERPA & Privacy Rights of Students)

Time and Effort Certification

Documentation of time and effort is required when federal grant funds are used to support payroll expenses. 2 CFR Part 200 of the Code of Federal Regulations that contains Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. *Subpart E – Cost Principles* includes regulations identifying and defining costs that are allowable and allocable to federal grants and set forth criteria for acceptable methods of charging salaries and wages to federally-funded programs.

Failure to adequately document employees' time and effort related to federal funds may result in audit findings, questioned costs consisting of salaries, wages, and related benefits, or potential repayment of disallowed costs.

Employees paid with federal grant funds are either considered to be working on a single cost objective or multiple cost objectives. HCPS strives to identify single cost objectives for all grant funded employees to ease the burden of documentation on those employees. Required documentation for each scenario is described below.

Single Cost Objective

An employee is considered to be working on a single cost objective if the employee is paid fully or partially with federal grant funds and works solely on activities allowable under the terms and conditions of a specific federal grant. HCPS utilizes a Semi-annual Certification (Internal Link for HCPS Staff Access Only) for employees working on a single cost objective that confirms effort has been spent solely on activities allowable under the terms and conditions of a specified grant. The semi-annual certification is initiated at mid-

year (December) and end of year (June) of each fiscal reporting period. The supervisor with first-hand knowledge of the employee's work certifies that all time and effort expended in the prior six-month period was in accordance with the cost objective identified on the form. Semi-annual certifications include the names of all individuals paid through a specified federal grant who have worked on a single cost objective in the previous six- month period. The semi-annual certifications are prepared by the grants accountant and distributed to the appropriate grant managers/supervisors for review and signature.

Multiple Cost Objectives

An employee is considered to be working on multiple cost objectives if the employee is paid partially with federal grant funds, and; works on activities allowable under the terms and conditions of the federal grant, and; works on activities not allowable under the terms and conditions of the federal grant. Additional considerations for the multiple cost objectives include if an employee's salary is comprised of more than one federal grant, a federal grant and a non-federal grant, an indirect cost activity and a direct cost activity, or two or more indirect activities allocated using different allocation bases.

HCPS uses the Personnel Activity Report (PAR) (Internal Link for HCPS Staff Access Only) to document time and effort certification for employees working on multiple cost objectives. The PAR records and calculates the difference between the employees' budgeted allocation of effort to be spent on activities allowable under the terms and conditions of a grant, and the employees' actual effort spent on activities allowable under the grant. Employees who work on multiple cost objectives are required to confirm their time and effort bi-weekly through the use of a PAR. The PAR certifies how an employee's time and effort was spent during the prior two weeks' duties.

Supplies and Equipment Management

Supplies and equipment purchased with federal funds are to be used within the program for which they were purchased. Supplies are considered to be tangible property other than equipment. Equipment is defined as tangible, nonexpendable, property having a useful life of more than one year and a total acquisition cost of $5,000 or more per unit. Any item with less than a $5,000 value will be considered a supply for the purposes of managing equipment purchased with federal funds according to federal rules. However, MSDE imposes stricter limits on grantees whose funding runs through that state agency. Specifically, in the 2009 *Financial Reporting Manual for Maryland Public Schools,* Appendix F stipulates that "'Capital equipment' means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals the lesser of:
    (a) The capitalization level established by the grantee for financial statement purposes, or
    (b) $1,000.

Capital equipment also includes sensitive items…having a unit acquisition cost of $500 or more and a useful life of one year or more." 2 CFR 200.313 notes that "title to equipment acquired under a federal award will vest upon acquisition in the non-federal entity." This means that HCPS holds the title to the piece of equipment and is responsible for its upkeep once it is purchased with federal grant dollars.

HCPS utilizes the criteria provided in The Maryland State Financial Reporting Manual Appendix D, defining procedural guidelines relative to supplies, materials and equipment. Supplies are articles or

materials which meet any one or more of the following conditions:
- Lasts for less than one year:
- Items that are better to replace than repair;
- Not an independent unit;
- Loses its identity through incorporation into a different or more complex unit; and
- Does not exceed a minimum dollar value (see Equipment definition).

Supplies are consumed in the normal course of business operations. Supplies may include small equipment and furniture that does not exceed a minimum dollar amount and would be replaced if defective, such as calculators, tools or plastic chairs.

An equipment item is a moveable or fixed unit of furniture or furnishings, an instrument, machine or apparatus meeting all of the following conditions:
- Lasts for longer than one year:
- Items that are better to repair than replace;
- Retains its original shape, appearance and character with use;
- Does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
- Exceeds a capitalization level equal to the lesser of a minimum dollar value established by the entity for financial statement purposes or $5,000; and/or
- Sensitive items with an acquisition cost of $500 or more.

Sensitive items are items such as recording devices, laptop computers or tablet devices, cameras or other small items that are prone to theft and are concealable in a handbag, backpack or briefcase. Items that are too large for concealment are considered sensitive only if there is a history of loss or theft.

Equipment is to be used within the program for which it was originally purchased. For example, if the equipment purchase was initiated by Title III than the equipment is used within the Title III program "as long as needed, whether or not the project or program continues to be supported by federal funds." Should the original funding source/program be eliminated the equipment can still be used for the continuation of that program. "When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency." The regulations also state that HCPS can make this equipment available to other programs that are, or were, supported with federal funds as long as it does not interfere with the program for which it was originally purchased.

Upon purchase all grant funded equipment should be recorded onto an inventory sheet maintained by the grant manager or appropriate supervisor. Information to include is as follows:
- Description;
- Source (vendor);
- Title (always HCPS);
- Acquisition date and cost;
- ID or serial number (or both);
- Percentage of federal participation in the cost;
- Location (should know where to find item);
- Condition (new, good, fair, etc.); and
- Disposition data (disposal, sales price, market value).

The grant manager is responsible for ensuring that equipment is safeguarded from loss, damage or theft. If loss, damage or theft occurs, it must be investigated following HCPS to the best of the grant manager's ability. Equipment theft should always be documented via a police report as soon as the person overseeing the equipment determines that it has been stolen. Equipment must also be adequately maintained with appropriate maintenance agreements, in effect and adhered to, and all equipment should be treated appropriately to assist in the prevention of damage. See Board Policy 0028-000 Use of Equipment Materials by Employees and Board Policy 0050-000 Use of Equipment Materials by Students for specific procedural guidance.

A physical inventory of equipment purchased with federal funds must be conducted by the grant manager every two years (minimum). This process involves site-based inventory for the identification each piece of equipment. The individual conducting the inventory checks to determine the following:
- Is the equipment tagged/labeled appropriately?
- Is the equipment being used within the program for which it was purchased?
- Is the appropriate location indicated on the inventory sheet?
- Has the equipment not been disposed of, stolen, damaged or lost?

The inventory sheet should have a column where the person conducting the physical inventory can notate her/his initials and the date of the inventory. Any discrepancies between the physical inventory and the information on the inventory sheet must be rectified through the reconciliation process outlined below.

Once equipment is no longer needed in the program for which it was purchased, it may be disposed of in accordance with the grant regulations. All grant programs must also follow HCPS' procedures for equipment disposition. For questions, contact the Procurement Office.

Documentation of equipment inventories should be maintained in accordance with HCPS record retention procedures. All federal grant documents shall be retained for a minimum of five (5) fiscal years *after the end* of the grant period. If any litigation, claim, negotiation, audit or other action involving the records has been initiated before the expiration of the 5-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 5-year period, whichever is later.

Compliance and Accountability

All grant funds are subject to audit or review at any time. Grant Funds are subject to both internal and external audit on a periodic basis or upon request. Audits are intended to provide administration and the Board of Education with reasonable assurance that funds are managed efficiently, effectively, and in compliance with Board of Education policies and procedures.

- Throughout the grant life cycle, be sure to follow any specific guidelines, reporting requirements, and restrictions imposed by the funding organization.
- Review equal employment opportunity efforts, merit system, procurement rules, prior approvals and identify all deviations from plans.
- Periodically, funders or HCPS internal auditors will schedule programmatic and financial audits.
- The grant manager will work with the Grants Specialists and Grants Accountant to ensure all artifacts needed for the audit are accessible for auditors prior to audit visit.

Monitoring, Evaluation and Audits

- Data Collection: Implement a system for collecting data and tracking progress toward project goals and outcomes. This may involve regular reporting, surveys, assessments, and other data collection methods.
- Performance Evaluation: Continuously assess the project's performance against the established goals and objectives. Identify any deviations or challenges and take corrective actions as needed.
- Reporting: Prepare and submit regular progress reports to the funding organization as required by the grant agreement. These reports should include updates on project activities, outcomes achieved, and financial expenditures.

Grant managers must know how success is measured in order to gauge progress during program implementation and be able to communicate expectations to all stakeholders. Grant goals, milestones and outcomes are based on specific needs and reflect measurable outcomes. Clearly, defined data points document progress toward the attainment of projected outcomes. Programmatic reporting details the outcomes of the initiative and aligns with the reporting schedule of the funding agency. Grant managers are knowledgeable of the funders requirements related to timelines and progress monitoring.

Administrative monitoring of grant activities may include:

- Conducting site visits to observe program activities and implementation;
- Maintaining a central master file containing the grant proposal, grant award, special conditions, budget and budget revisions, any requests for proposals, invitations to bid, contracts, quarterly reports, final reports, financial reports and any pertinent correspondence;
- Ensuring that special conditions accompanying grant awards are reviewed, negotiated, approved with the agency and transmitted to the funding source;
- Ensuring those grants involving the use of human subjects for research follow Institutional Review Board (IRB) and appropriate agency policies;
- Providing training and technical assistance on state and federal requirements as well as program specific requirements; and
- Reviewing programmatic and fiscal reports.

Monitoring requirements are frequently communicated by the funding agency and typically follow standards of practice. EDGAR provides the criteria for evaluation of the performance of federal discretionary education grants. EDGAR emphasis includes sustainability, productivity and evidence of effectiveness. All federal grants are subject to intergovernmental review and sub-recipient monitoring. Grant managers are responsible for maintaining accurate records for all activities and expenditures associated with the grants managed. The types of reports and supporting documentation are typically outlined in the requirements of the NGA. Copies of all grant records are organized in a logical, systematic manner ensuring access for program staff as well as internal and external auditors.

It is important to note that the federal awarding agency may suspend or terminate the grant under the regulations and authority contained in the relevant Code of Federal Regulations (CFR). In addition, the state agency may suspend or terminate assistance to one of its sub-grantees provided that such action affords the sub-grantee, at a minimum, the notice and hearing rights described in the CFR. All grant programs are subject to audits, programmatic review and fiscal review by the granting agency. Further, because HCPS spends in excess of $500,000 annually in federal grant funds, the district must participate in the annual single audit process.

The Single Audit Process

The *Single Audit Act* requires an annual audit of non-Federal entities that spend $750,000 or more of federal funds in a fiscal year. The Single Audit must be performed by an independent auditor and the reporting package (which includes the audit report) must be submitted to the Federal Audit Clearinghouse.

The Single Audit is performed in accordance with the Uniform Guidance and covers both financial and compliance aspects of federal awards.
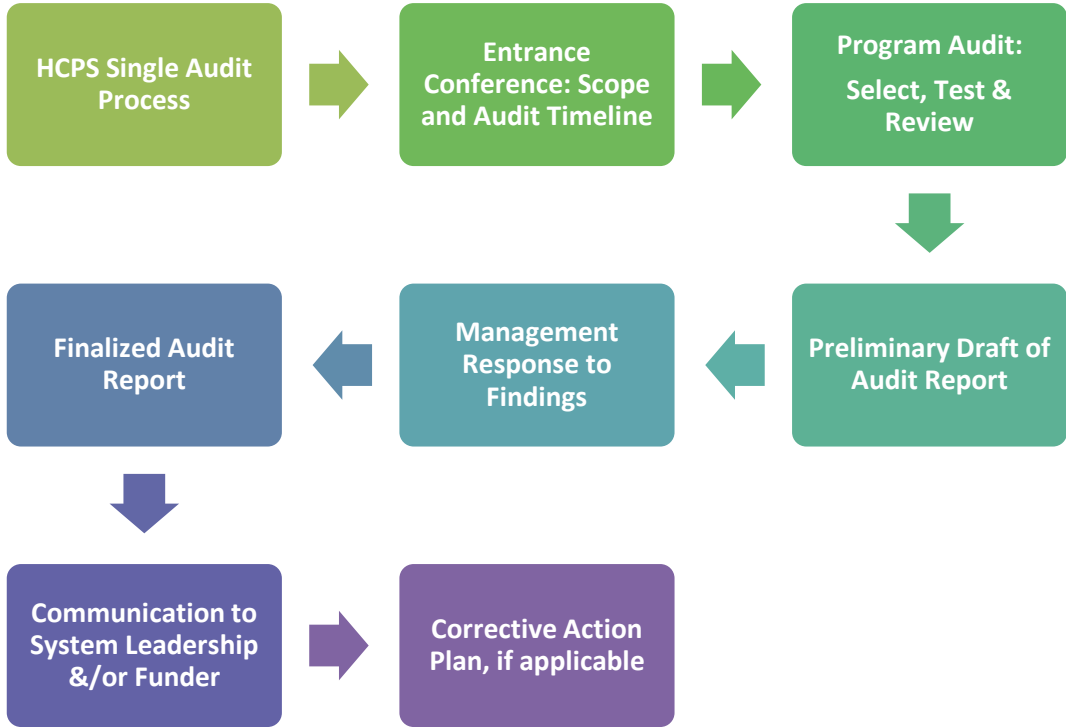
During the Single Audit, the auditor examines various compliance areas to ensure that HCPS is adhering to applicable laws, regulations and grant agreements.   The auditor uses a risk-based approach to focus on high-risk areas and major federal programs. The goal is to provide assurance that federal funds are used for their intended purposes and in compliance with laws and regulations. The audit findings and reports are then submitted to the Federal Audit Clearinghouse (FAC) for review and dissemination to federal agencies and the public.

Common Areas of Audit Findings

| Reporting Timelines & Accuracy | Time & Effort Certification | Documentation (expenditures, inventories, etc.) | Financial transaction Review & approval |

Most of the common areas of audit findings involve reporting, time and effort certification (federal grants only), adequate documentation, and proper review and approval of expenditures.

Findings related to reporting may be related to either timeliness or accuracy. Grant managers are urged to schedule calendar reminders to provide notice for reporting timelines. This will also allow for proper review of the information to ensure it is complete, correct and filed in a timely manner.

Findings related to both time and effort certification and/or inadequate documentation indicate that there are deficiencies or shortcomings in the supporting documents for certain transactions, activities, or processes. Specific to time and effort certification, findings typically relate to missing time and effort certifications, late certifications, inaccurate certifications, incomplete certifications, and inconsistent certifications.

Findings related to the proper review and approval of financial transactions indicate deficiencies or shortcomings in the processes of reviewing and approving transactions, activities, or decisions within an organization. This type of finding suggests that there may be weaknesses in the internal controls that are designed to ensure appropriate oversight and authorization.

Waste, Fraud, and Abuse-Conflict of Interest Requirements

To ensure that reports of known or suspected fiscal misconduct and of certain acts of misconducted, particularly related to financial matters are adhere by, HCPS created a policy to ensure its administrative management of public, state and federal funds is as effective and efficient as possible, with a high standard of accountability to prevent waste, fraud, and abuse.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the HCPS financial transactions shall act with integrity and diligence in duties involving HCPS's financial resources.

HCPS prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with HCPS.

Fraud and financial impropriety includes, but is not limited to:

- Forgery or unauthorized alteration of any document or account belonging to HCPS;
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document;
- Misappropriation of funds, securities, supplies, or other District assets, including employee time; Impropriety in the handling of money or reporting of District financial transactions;
- Profiteering as a result of insider knowledge of District information or activities;
- Unauthorized disclosure of confidential or proprietary information to outside parties;
- Unauthorized disclosure of investment activities engaged in or contemplated by HCPS;
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to HCPS;
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment;
- Failure to provide financial records required by state and local entities;
- Failure to disclose conflicts of interest as required by policy; and
- Any other dishonest act regarding the finances of HCPS.

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. Reports may be made either verbally or in writing and shall be submitted to any person the reporter reasonably believes can take action to investigate or cause the misconduct to cease.

Please note all reports come directly to the Chief Auditor and are kept confidential. Callers are encouraged to provide as much detail as possible and have the option to provide contact information or remain anonymous.

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Call: Fraud Hotline 410-809-6056

OR

[Fraud, Waste or Abuse Reporting Form](Internal Link for HCPS Staff Access Only) (Internal Link for HCPS Staff Access Only)
Please email the completed form to the Chief Auditor, Laura.Tucholski@hcps.org

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Abbreviation Quick-Guide

Abbreviation	Detail
CFR	Code of Federal Regulations
COMAR	Code of Maryland Regulations
EDGAR	Education Department General Administrative Regulations
ESEA	Elementary and Secondary Education Act
ESSA	Every Student Succeeds Act
HCPS	Harford County Public Schools
IDEA	Individuals with Disabilities Education Improvement Act
IRB	Institutional Review Board
MOU	Memoranda of Understanding
MSDE	Maryland State Department of Education
NARA	National Archives and Records Administration
NOGA	Notice of Grant Award
RFP	Request for Proposal

Link Quick-Guide

[Board Policy & Procedure](#)
[Board Policy 0050-000 Use of Equipment Materials by Students](#)
[Board Policy 0028-000 Use of Equipment Materials by Employees](#)
[Code of Federal Regulations (CFR)](#)
  - [Subpart A - Acronyms and Definitions](#)
  - [Subpart B – General Provisions](#)
  - [Subpart C – Pre-Federal Award requirements and Contents of Federal Awards](#)
  - [Subpart D – Post Federal Award Requirements](#)
  - [Subpart E - Cost Principles](#)
  - [Subpart F - Audit Requirements](#)

[Code of Maryland Regulations (COMAR)](#)
[Department Guide](#)
[Disbursement Voucher](#) (Internal Link for HCPS Staff Access Only)
[Education Article of the Annotated Code of Maryland](#)
[Employee Expense Reimbursement Voucher](#) (Internal Link for HCPS Staff Access Only)
[Ethics Policy](#)
[Financial Reporting Manual for Maryland Public Schools (FRM)](#)
[Grant Templates and Forms](#) (Internal Link for HCPS Staff Access Only)
[Individuals with Disabilities Education Improvement Act (IDEA)](#)
[Intent To Apply – School Based Grants](#) (Internal Link for HCPS Staff Access Only)
[Organizational Chart for Administration](#)
[Parent-Student Handbook](#)
[Payroll Form](#) (Internal Link for HCPS Staff Access Only)
[P-Card Procedures](#) (Internal Link for HCPS Staff Access Only)
[Personnel Activity Report (PAR)](#) (Internal Link for HCPS Staff Access Only)
[Procurement Manual 3.30.23 (2).pdf](#) (Internal Link for HCPS Staff Access Only)
[Professional Services Agreement](#) (Internal Link for HCPS Staff Access Only)
[School Activity Funds Reimbursement Voucher](#) (Internal Link for HCPS Staff Access Only)
[Semi-Annual Certification](#) (Internal Link for HCPS Staff Access Only)
[Sole Source Documentation](#) (Internal Link for HCPS Staff Access Only)
[Student Succeeds Act (ESSA)](#)
[The Maryland State Financial Reporting Manual](#)
[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)](#)