

SCHOOL IMPROVEMENT GRANT

BEST PRACTICES

Business Office Policies and Practices

- Ensure School Improvement Grant (SIG) budget is aligned to the SIG Plan
- Budgets are frequently monitored by both Business and Program staff
- Budget reports are issued on a monthly basis
- Journal entries are made in a timely manner and have strong back up documentation
- Position Control, Payroll/Labor, and Budget reports are cross balanced at least once a year
 - Optimally during the first quarter of the fiscal year
- Time accounting records should match the Position Control/Payroll/Labor Distribution report
 - Semi-annual for one cost objective
 - Personal Activity Report (PAR) for multiple cost objectives
- Copies of current Single Site Plans for Student Achievement (SPSA) and SIG budgets are maintained in the Business Office
- Internal policy or practice that requires annotations on personnel and purchase orders evidencing the program goal the proposed expenditure supports in the SIG Plan/proposal
- Credit card policy
 - Are credit card purchases allowed with restricted funds?
- Policy for personal reimbursements
- Food and refreshment policy
- Policy on contractor selection process
- Inventory policies and practices
 - Practices for equipment purchased with categorical funds

District Level SIG Practices

- Ensure SIG budget is aligned to SIG Plan
- Changes to SIG budget are sent to the California Department of Education for approval
 - Strong narratives need to accompany change requests
- Budgets are frequently monitored by Program staff and reviewed with both the Business Office and Site personnel regularly
- Requests for purchases, contracts, and personnel are aligned and included in SIG Plan and notations of SIG goals are evidenced on all expenditure requests
- Working knowledge of all district policies related to purchasing, credit cards, food/refreshments, and contracts for services
- Job descriptions exist with specificity to SIG related duties
 - Time accounting records support job description
- Contemporaneous evidence that supplanting of positions has not occurred
 - Personnel/position control documents have dates than align with the SIG grant approval

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Site Level SIG Practices

- Copies of current SIG budgets and SIG Plan are maintained at the site
- Budgets are frequently monitored by both Site and Program staff
- Requests for purchases, contracts, and personnel are aligned and included in SIG Plan and notations of SIG goals are evidenced on all expenditure requests
- Working knowledge of all District policies related to purchasing, credit cards, food/refreshments, and contracts for services

Comparability

- Allocation plans for general fund support, Title 1 or Economic Impact Aid, have not been amended for SIG schools
- Centralized services at SIG sites have not been reduced due to availability of SIG funds
- Evidence of agency-wide definition of “Core Services”

Program Review Report Elements

- Provide budget reports that contain the following data elements:
 - Adopted budget
 - Working budget
 - Encumbrances
 - Actual revenue and expenditure details to date
- Provide a report/list for contracts for services that contain the following elements:
 - Start and end date of contract
 - Board approval date
 - Vendor name
 - Contract amount
 - Account codes
- Position control reports should include the following elements:
 - Employee name
 - Position number
 - Position start and end date
 - Salary/payroll amount
 - Account codes