

Purpose

The Super Circular has imposed a duty on a recipient of federal awards to establish written procedures to comply with federal requirements in order to receive federal awards. As to all federal awards, Allegany County Public Schools (ACPS) is required to establish written procedures for: (1) administration of funds, (2) determining the allowability of costs, (3) regulating procurement, and (4) identifying and avoiding conflicts of interest.

Definitions

Super Circular: The Uniform Administrative requirements, costs principles and audit requirements for federal awards which is found at 2 C.F.R. 200, et seq.

Federal Awards: Funds made available to ACPS through the federal government, whether paid directly to ACPS, or through an intermediary such as the Maryland State Department of Education (MSDE).

Policy Statement

The Superintendent shall establish regulations to comply with the directives of the Super Circular related to: (1) The administration of funds received from federal awards. (2) The allowability of costs related to federal awards. (3) Procurement of goods and services to implement federal awards. (4) The identification and avoidance of conflicts of interest related to the administration of federal awards.

Legal Reference			
Policy Cross Reference	Adopted	Reviewed	Revised Mar. 8, 2016, 1 st Reading April 12, 2016, 2 nd Reading March 6, 2018, 1 st Reading April 23, 2018, 2 nd Reading