

**Carolus Online Academy
Fiscal Policies for Federal Grants**

Carolus Online Academy RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART.

The purpose of this document is to outline the Fiscal Policies and Procedures for Federal Grants. These policies apply to Title I, Title II, Title III, Title IV, IDEA, School Improvement Grants (CSI, ATSI, Priority), CTE, and any and all federal funding received.

All of the Fiscal Policies and Procedure for Carolus Online Academy apply to federal funding and expenditures as well, with the addition of the items below. In the event there is a conflict in policies, the most restrictive policy will supersede.

- The below items are not exempt from the non-competitive procurement policies when federal funds are used, whether in part or in whole:
 - Books, periodicals, newspapers, technical pamphlets, standardized tests and other testing materials, copyrighted educational materials, filmstrips, slides and transparencies
 - Public utilities, such as electricity, water or sewer
 - Travel
 - Workshops, seminars and conferences
 - Professional journals
 - Taxes, social security, annuities and credit unions
 - Life insurance or supplemental insurance
 - Refunds on health insurance
 - Oil company credit cards –purchases for gas, oil and emergency repairs
 - Professional services normally obtained on a fee basis, such as attorneys, auditors, accountants, physicians or dentists.
 - Professional dues, registration and membership fees
 - Instructional training or staff development offered by the SCPCSD to school employees and any contractual services that were necessary to provide the seminars
 - Diplomas
 - U.S. postage stamps and post office boxes
 - Furniture refurbishing services of the Department of Corrections
 - Services and/or supplies provided by the Division of General Services to public procurement units
 - Local school funds (not allocated funds)
- Non-competitive Procurement
 - Carolus Online Academy will follow non-competitive procurement policies as outlined in 2 CFR 200.320(c). This includes non-competitive procurement if the following circumstances apply, unless later amended in which case the latest regulations would apply:
 - (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold; (“small dollar threshold,” the subgrantee must abide by their documented procurement policy)
 - (2) The item is available only from a single source; (evidence of research to determine if other sources exist must be documented; the subgrantee must

- abide by their documented procurement policy. For example, if subgrantee's policy requires advertisement prior to awarding a single source, that policy must be followed.)
- (3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation; (evidence of a "public exigency" or emergency; the subgrantee must abide by their documented procurement policy)
 - (4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or (evidence is documentation of both request and response from pass-through entity; the subgrantees must seek approval from the applicable South Carolina Department of Education (SCDE) program office)
 - (5) After solicitation of a number of sources, competition is determined inadequate." (evidence is documented history of procurement)
 - Subgrantees that seek authorization for a noncompetitive procurement under a subaward issued by the SCDE as referenced above must contact the applicable program office.
 - Items that have been completed on state contract are not subject to additional approval; this is specific to governmental bodies, which includes local educational agencies (LEAs, i.e., school districts), other political subdivisions, and state agencies.
 - <https://procurement.sc.gov/contracts/>
 - School Process regarding Non-competitive Procurement
 - Carolus Online Academy will at a minimum follow the non-competitive procurement process detailed below. Carolus Online Academy may implement additional processes as needed. The Executive Director, Operations Manager, or other designee will be responsible for the activities below:
 - School Activity Approval
 - Identify which activities requires federal funding to implement.
 - Go through appropriate internal processes for approval and aligns with school CNA.
 - Ensure funds are allowable and available.
 - Follow School's procurement process-thresholds, which may be more restrictive.
 - Activity is for the life of the grant, cannot piece meal.
 - Non-Competitive Procurement
 - Applies to previously exempt areas of procurement like contracted services & PD.
 - School Designee completes a Request for Noncompetitive Procurement Approval as posted on the SCPCSD Federal Programs Financial Resources webpage or other form as required by SCDE.
 - <https://sites.google.com/sccharter.org/school-resources/federal-programs/federal-programs-financial-resources?authuser=0>
 - School Lead of Financial Services & Procurement Officer Approves/Signs Off.
 - School Designee submits for SCDE approval.
 - No activity can begin without SCDE written approval.

- If a state approved contract, no request is required.
- Reimbursement Requirements
 - Carolus Online Academy will adhere to processes set forth by SCPCSD and internal schools processes and policies for submission of documents for reimbursement.
 - SCDE approval or non approval of a NCP request, does not mean the activity is allowable or not under that grant.
 - Submit reimbursement request in Epicenter.
 - For areas which require NCP, Carolus Online Academy will include their signed NCP SCDE approval with their reimbursement submission.
- Purchasing Thresholds
 - Carolus Online Academy will follow the purchasing thresholds as stated in the Fiscal Policies and Procedures as well as to the thresholds listed below. In the event there is a conflict in policies, the most restrictive policy will supersede.
 - Small Purchases
 - SECTION 1550. Small purchase procedures; when competitive bidding required. (S.C. Code §11-35-1550) (1) Authority. The following small purchase procedures may be utilized only in conducting procurements that are up to the amounts specified herein. Procurement requirements must not be artificially divided by governmental bodies so as to constitute a small purchase pursuant to this section. (2) Competition and Price Reasonableness. (a) No Competition. Small purchases not exceeding ten thousand dollars may be accomplished without securing competitive quotations if the prices are considered reasonable. The purchasing office must annotate the purchase requisition: "Price is fair and reasonable" and sign. The purchases must be distributed equitably among qualified suppliers.
 - Approval by the Executive Director and K12 School Finance Services approval needed
 - 3 Quotes Needed
 - Written request for written quotes from a minimum of three qualified sources of supply may be made and, unless adequate public notice is provided in the South Carolina Business Opportunities, documentation of at least three bona fide, responsive, and responsible quotes must be attached to the purchase requisition for a small purchase not in excess of twenty-five thousand dollars, or for a small purchase of commercially available off-the-shelf products not in excess of one hundred thousand dollars, or for a small purchase of construction not in excess of one hundred thousand dollars. The award must be made to the lowest responsive and responsible sources. The request for quotes must include a purchase description. Requests must be distributed equitably among qualified supplies unless advertised as provided above.
 - Approval by the Executive Director and K12 School Finance Services approval needed
 - Competitive Sealed Bidding
 - SECTION 1520. Competitive sealed bidding. (S.C. Code §11-35-1520) [Alternative Text: Districts are advised that, except for some procurements for construction, the Consolidated Procurement Code requires advertisement in South Carolina Business Opportunities for all procurements valued above \$25,000. See S.C.

Code §11-35-1550. Nevertheless, if requested, Division of Procurement Services will approve the following language in lieu of the second sentence above: "The notice must include publications in the newspaper of general circulation, as selected by the Board and identified in the District's internal procurement procedures (§540) and should include publications in 'South Carolina Business Opportunities.' For a procurement with a total potential value over two hundred and fifty thousand dollars, the notice must include publications in 'South Carolina Business Opportunities.' The District may give additional or wider public notice in any other media."

- Team will be assembled to review bids and rate for approval.
- Purchase Orders
 - Purchase Orders will be created for all federal funds expenditures and contain at a minimum the following:
 - Name of the Vendor
 - Description of the item or services to be provided
 - Dollar amount of item or services to be provided
 - Verification that the vendor has been checked against both State and Federal debarment lists
 - Any supporting documentation to show compliance with Carolus Online Academy policies above
 - Signatures and/or approvals as required by the policies above

Approved TBD