Division of School Business
LEA Uniform Guidance-Policy and Procedure Checklist

Allowability Procedure [Reference 2 CFR Part 200.302(b)(7)]

MUST:
- ☐ Be a written procedure
- ☐ Address the process used for determining the allowability of costs in accordance with Subpart E - Cost Principles of the Uniform Grant Guidance and the terms and conditions of the Federal award

Cash Management Procedure [Reference 2 CFR Part 200.302(b)(6)]

MUST:
- ☐ Be a written procedure
- ☐ Address the process used for ensuring that Federal funds are requested on a reimbursement basis only

Procurement Procedure [Reference 2 CFR Part 200.318 - 200.320]

MUST:
- ☐ Be a written procedure
- ☐ Address the standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award and administration of contracts:
  - Address the standards set for situations in which a financial interest is not substantial or a gift is an unsolicited item of nominal value
  - Address the disciplinary actions to be applied for violations of such standards by officers, employees, or agents
- ☐ Address applicable procurement methods:
  - Micro-purchases ($10,000 or less)
  - Small purchases ($10,001 - $250,000)
  - Sealed bids ($250,001 or more)
  - Competitive proposals ($250,001 or more)
  - Non-competitive/sole source
- ☐ Address the process used to avoid acquisition of unnecessary or duplicative items
- ☐ Address the process used for procurement transactions that ensure that all solicitations:
  - Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured
  - Identify all requirements which the offerers must fulfill and all other factors to be used in evaluating bids or proposals

Travel Policy [Reference 2 CFR Part 200.474(a) and 200.474(b)]

MUST:
- ☐ Be a written policy
- ☐ Address the process used to reimburse expenses of employees on official business (actual cost basis, per diem basis, or mileage basis)
- ☐ Address the process used to determine whether costs for travel, including lodging, subsistence, and incidental expenses, are reasonable and allowable