

## **Procedure - Revenues From Local, State and Federal Sources**

### **Internal Controls – Title I**

The following controls are established for the Title I program:

- A. All Title I funded purchases and expenditures will be directly related to allowable Title I activities and services that are necessary to effectively carry out the objectives of the current program, and for the benefit of eligible participants;
- B. Title I purchases and expenditures will be restricted to those incurred by persons with direct Title I duties and responsibilities and/or which benefit only eligible Title I participants;
- C. Title I funded in-service trainings will be directly related to specific Title I program activities and provided only to persons with Title I program responsibilities and duties; and
- D. Appropriate documentation of all Title I purchases and expenditures incurred will be maintained for accountability and audit purposes.

Adoption Date: 09/27/2012  
Cosmopolis School District  
Revised Dates: **6.13.2018**