

American Recovery and Reinvestment Act (ARRA) Action Plan

County: Obion County Board of Education

Program Title: Safe School – ARRA Funds

CFDA Number: 84.397

The Office of Tennessee Recovery Act Management (TRAM) has established directives that must be followed by all County Governments (subrecipients) that receive ARRA grants. Directive number nine states, “All recipients and subrecipients of ARRA funds are required to complete an action plan”.

The Action Plan must be prepared for each ARRA grant. The Action Plan does not have to be submitted to a state agency, but must be prepared in writing and maintained on file for inspection. This form may be used to document the County’s Action Plan. The Action Plan should be signed and dated at the bottom by the senior accountable official for Recovery Act activities and the person(s) who prepare the Action Plan.

- 1) A plan detailing how the funds will be spent and how the agency will address the absence of federal funding after the ARRA grant is discontinued.

During the 2009 – 2010 and 2010 – 2011 fiscal years, the Board will budget and expend Safe Schools funds for additional security features at the individual schools (cameras and key card systems). For the 2011 – 2012 fiscal year and thereafter, if State of Tennessee does not budget sufficient funds to replace the absence of Federal ARRA revenue, the Obion County Board of Education will use local funds until all school are equipped with cameras and key card systems.

- 2) A summary description of the program and the objectives of the program. The goals and objectives should demonstrate cost-effectiveness. Goals and objectives are usually easy to understand, quantifiable, and as a result, measureable. The description will usually include (a) how performance will be measured (i.e. the methodology); (b) who is responsible for measuring performance; and (c) how often the results/progress will be tracked and reported. The description must be written in plain language that is concise and easily understood by a person who has no in-depth knowledge of the program.

Safe Schools Act of 1998 funds are provided to decrease the likelihood of violent or disruptive behavior and to protect students and staff from harm when such behavior may occur. The funds are provided to all of Tennessee's local school systems for one or more the following purposes:

- Innovative violence prevention programs
- School Resource Officers
- Conflict resolution
- Disruptive or assaultive behavior management
- Improved school security (the System’s designated current use)
- Peer mediation
- Training for employees on the identification of possible perpetrators of school-related violence

3) A description of the source (Name of the Federal/State/Other Agency) and amount of the ARRA grant the County expects to receive.

The Obion County Board of Education expected to receive \$21,900 in Safe Schools funding through State Fiscal Stabilization Funds from the Tennessee Department of Education during the 2009 – 2010 fiscal year. Since adoption of the budget, the System has been informed that the amount of funding has been reduced to approximately \$11,500. The Obion County Board of Education expects to receive approximately \$21,900 in Safe Schools funding through either the State Fiscal Stabilization Funds or State General Fund appropriations through the Tennessee Department of Education during the 2010 – 2011 fiscal year.

4) What are the Federal/State/Other Agency reporting requirements for the ARRA grant?

The Obion County Board of Education will be required to report expenditures through the State's Federal Application Consolidated Tracking System (FACTS) and/or eReporting prior to the State releasing the ARRA grant funds to the Board. The reporting will occur in accordance with guidelines established by the Tennessee Department of Education.

5) What are the ARRA grant expenditure and performance measure requirements? (e.g. grant can/cannot be expended for, matching, time frames for obligation/expenditure, capturing the number of jobs created and retained, etc.)

ARRA grant funds for Safe Schools must be expended in accordance with guidelines established by the Tennessee Department of Education. A project budget will be prepared and submitted to the State for approval. All funds must be expended/obligated prior to June 30, 2010.

6) What procedures will be placed in operation to ensure that ARRA grant awards and expenditures are separately captured?

The Board of Education will post ARRA grant revenues for the Safe Schools funds in revenue account number 46981 – Safe Schools – ARRA. The Board of Education will capture the expenditures in account category 141-76100-707 – Regular Capital Outlay, Building Improvements – with a specific sub fund for the Safe Schools ARRA grant.

7) What procedures will be utilized to capture performance measure data specifically related to jobs created and retained?

There were no jobs created or retained with Safe Schools ARRA grant revenues.

8) Establish written criteria for sub-granting ARRA funds to other governments or nonprofits and awarding contracts if applicable.

ARRA funds received by the Obion County Board of Education will not be distributed to other governments or nonprofit organizations; therefore, this objective is not applicable.

9) A written description of the risk assessment plan required by TRAM Directive number eight. TRAM Directive number eight states, All recipients and subrecipients of ARRA funds are required to adopt a risk assessment process for all ARRA programs to include:

- Risk identification,

- Risk evaluation, and
- Risk mitigation plans.

The risk assessment must also include items that address meeting program requirements and objectives.

The System's annual audit is performed by Tennessee Comptroller of the Treasury. For the fiscal year ended June 30, 2008 (our latest audit), the audit report did not indicate any internal control weaknesses that relate to receipting of funds, disbursing/expending of funds, federal grants, or segregation of duties. Officials believe that there is reasonable assurance that the management internal controls in place will safeguard against misappropriation, waste, or abuse. Accordingly, we are confident that our internal controls are sufficient to properly administer all funds received through the American Recovery and Reinvestment Act (ARRA). During the review of our latest audit report, the following items were discussed:

- 1) All officials and employees that will be involved with this grant have been informed of the System's responsibility for these funds and the need for teamwork to achieve the objectives of this grant as well as the need for accurate, timely reporting.
- 2) Linda Carney, Director of Finance, and her employees are aware that quarterly reports must be filed with the Tennessee Department of Education within five days after the end of each quarter, unless other reporting guidelines have been established by the Tennessee Department of Education. The Finance Department will code the revenue and expenditures. James Faulkner, Assistant Director, is aware of the specific program requirements as established by the Tennessee Department of Education.
- 3) The System's annual budget has been approved by the Board of Education and the Obion County Commission and receipt and expenditure of these funds is included within.

1. _____
Signature – David W. Huss, Director of Schools
Senior Accountable Official for Recovery Act Activities

Date

2. Signature(s) – Name(s) and title(s) of the individual(s) responsible for preparing the Action Plan

David W. Huss, Director of Schools

Linda Carney, Director of Finance

James Faulkner, Assistant Director of Schools

Date