

## Introduction

This manual sets forth the policies and procedures used by the Louisiana Community and Technical College System (LCTCS) to administer the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V). The LCTCS has undertaken the development of this manual to provide staff, eligible subrecipients, and the public the highest level of transparency as to the processes used by the LCTCS in the administration of this federal program. The Legislative Auditor of Louisiana, U.S. Education Department's Office of Inspector General (OIG), and Office of Career, Technical and Adult Education (OCTAE) may rely on the procedures and internal controls described herein to assess LCTCS' compliance with the following:

- Strengthening Career and Technical Education for the 21st Century Act (Perkins V);
- Education Department General Administrative Regulations (EDGAR); and
- The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200).

New employees of the LCTCS and subrecipients are expected to familiarize themselves with this manual. It serves as a useful tool, simplifying the often-complicated landscape of Perkins V and federal education grants management. The manual sets forth a clear road map of the programmatic and administrative requirements of Perkins V.

The programmatic portion explains the structure of the amended Perkins Act, including:

- Framework of the Federal Statute;
- Use of Funds at the State Level;
- Allocation of Federal Funds;
- Accountability Requirements;
- High Quality Career and Technical Education (CTE) Programming;
- Use of Funds at the Local Level;
- Programmatic Fiscal Requirements; and
- Monitoring Process.

The fiscal grants management and compliance portion presents the processes used by the LCTCS and exhibits alignment with the EDGAR guidelines. Specifically, this portion ensures that all Perkins funds are lawfully expended. It describes the:

- Financial Management System;
- Basic Cost Principles;
- Procurement Policies;
- Property Management;
- Record Keeping;
- Payroll & Time Distribution; and
- OMB Circular A-133 Audit Resolution.

This manual was not designed, nor should it be construed as a description of the policies and procedures of other programmatic divisions within the LCTCS. It is an organic document, which shall be periodically updated to reflect significant changes at the LCTCS.