

1.5 *State Administrative Review and Evaluation.* The State Department of Education has established or will establish the following procedures for an annual review of the administrative and supervisory practices associated with the administration of this plan.

(1) Periodic visits by state staff to provide inservice education and leadership assistance to local personnel.

(2) A survey of the schools to determine "relative need" for books, materials and resources.

(3) Reports and recommendations from the State Advisory Committee and special committees concerning the review of standards and criteria.

(4) Reports and recommendations from the State Advisory Committee and special sub-committees concerning the methods for making the resources, books, and materials available for the use of children and teachers in public and non-public elementary and secondary schools.

(5) Dissemination of information concerning these reports and recommendations to appropriate educational personnel.

(6) Approval for project applications.

2.0 *Fiscal Management, Accounting and Auditing Procedures*

2.1 *Determination of Funds Available for State Administration.* An administrative approval by the State agency administering the plan, for acquisition or of the estimated cost of such acquisition constitutes the basis for determining the amount available for State Administration.

2.11 *Definition of Expenditure for State Administration.* Expenditures for State administration of the plan occur upon the date of execution of documentary evidence of a binding commitment for the acquisition of goods or services acquired by purchase order or contract, as adjusted to the net amount actually paid, and the performance of personnel services or travel are expenditures on the basis of the time when the services are rendered or received or the travel performed. All obligations and contracts must be made during the fiscal year for which the allotment is available. The obligation method of accounting will be used. Liquidation of all obligations will be made by the end of the fiscal year following the fiscal year in which the obligation was incurred.

NOTE.—The same provisions apply when the State makes expenditures of program funds from the State allotment.

2.12 *Definition of Expenditure for Local Agency.* Expenditures by local agencies occur upon the date of execution of documentary evidence of a binding commitment for the acquisition of goods by purchase order or contract, as adjusted to the net amount actually paid. Obligations by purchase order or contract must be incurred during the fiscal year in which the project was approved. The obligation method of accounting will be used. Liquidation of all obligations will be made by the end of the fiscal year following the fiscal year in which the obligation was incurred.

2.2 *Fiscal Records and Auditing of State Agency*

2.21 The official accounts and documents showing receipts and expenditures of funds by the State agency under the approved State plan will be maintained by the following agencies: Office of the Treasurer of Florida and Office of the State Superintendent of Public Instruction, both of which are located in Tallahassee, Florida.

2.22 The accounts of the State Department of Education of Florida are audited by the State auditor in a continuous audit program, but at least once each two years. Reports of such audits will be available in the Office of the Superintendent of Public Instruction.

2.3 *Fiscal Records and Auditing: Local Level*

2.31 No local public agency, other than the local educational agency, will receive federal funds under this plan. The funds will be administered through the local educational agency. The official accounts and documents showing receipts and expenditures of funds by local educational agencies will be maintained by the office of the county school superintendent. Copies of all paid invoices together with claims for reimbursement will be maintained in the office of the State Superintendent.

The State Department of Education will pre-audit all claims for reimbursement. The State Auditing Department will audit the fiscal records