

of the local educational agencies and will include in their examination the records pertaining to expenditures claimed for Federal financial participation under the provisions of Title II of P.L. 89-10. These audits will be made as nearly on an annual basis as the state auditor determines to be possible and copies of such audits will be available in the offices of the—

- (a) State Auditor,
- (b) State Superintendent of Public Instruction,
- (c) County superintendents.

2.32 Section 21.101 and 21.121(2) Florida Statutes provide that the state auditor shall have the power and duty to make an annual post-audit of the accounts and records of all state and county officers and all state and county boards, departments, commissions, institutions, or other such agencies. He shall make an annual post-audit of accounts and records of any other public body or political subdivision when required by law to do so. Each such annual audit when practicable, shall be made and completed within not more than twelve months following the end of each fiscal year of the officer, office, department, commission, board, institute, or other such agency. As used herein the term "post-audit" means an audit made at some point after the completion of a transaction or a group of transactions. The audit report shall make special mention of: (a) any violation of the laws within the scope of the audit; and (b) any illegal or improper expenditure, and improper accounting procedures, all failures to properly record financial transactions, and all other inaccuracies, irregularities, and shortages.

2.4 *Identifying and Prorating Costs.* It is anticipated that some personnel will be working on programs under this plan and on other programs in the State agency. Where the same individual is performing other functions, these will appear in the position description together with the proportion of the individual's time which will normally be devoted to each activity. An annual estimate will be made in advance by the Division Directors of the State Department of Education, and this will be followed at the close of the year with a certification of the actual percentage of time devoted to duties under the program. The salary and travel of such individuals will be prorated in accordance with this certification. If supplies or equipment are used in part for work not under a plan program, similar provisions will be made. Records will be maintained to substantiate the actual prorated expenditures for all expenses including rent and equipment.

3.0 *Program for Making School Library Resources, Textbooks, and Other Printed and Published Instructional Materials Available for the Use of Children and Teachers in Public and Private Elementary and Secondary Schools in the State.*

3.1 The method or methods employed to insure that the resources provided by this program are made available for the use of children and teachers in public and private elementary and secondary schools are as follows:

(a) Materials provided by this program will be selected by teachers and librarians within the county and approved by local educational agencies.

(b) Requests for materials will be made to the State agency to supply their fair share of such materials.

(c) The State agency will assure itself that such requests are made in accordance with the Act, Regulations, State Plan provisions, and State Laws.

(d) Upon approval of requests complying with stipulated regulations, the State agency will grant approval to the local educational agency to issue a purchase order for such materials.

(e) Upon presentation of a purchase order or invoice the local educational agency will be advanced funds (or either reimbursed) for the materials acquired from the provision approval.

(f) Local educational agencies will certify that the resources, textbooks and materials provided by Federal funds will not supplant State, local, or private school funds normally expended for such resources, textbooks and materials.

(g) The State educational agency will receive project applications from local educational agencies on behalf of the public and non-public school children within the local district. The local educational agency will retain title to the materials and will determine the procedures for