2023-2024 Idaho ESSER Monitoring Tool

LEAs

LEA Name and Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Program Review: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

LEA Superintendent/Administrator: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business Manager: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ISDE Team: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Note:** The LEA is responsible for operating its categorical programs in compliance with all applicable laws and regulations. The monitoring process cannot produce an all-inclusive assessment of items in this instrument

# stakeholder engagement (SE)

# Safe return plan

| CitationARP ESSER III ESSER III: 2001(i)(1-3) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| IN GENERAL.—A local educational agency receiving funds under this section shall develop and make publicly available on the local educational agency’s website, no later than 30 days after receiving the allocation of funds described in paragraph (d)(1), a plan for the safe return to in-person instruction and continuity of servicesCOMMENT PERIOD.—Before making the plan described in paragraph(1) publicly available, the local educational agency shall seek public comment on the plan and take such comments into account in the development of the plan.LEA must seek public input on whether to revise its plan and on any revisions to its plan no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools).  | **Demonstration of Compliance:*** The LEA has posted its Safe Return to In-Person Instruction and Continuity of Services plan on the LEA’s website and will review and update the plan in an ongoing manner (no less than every 6 months) for the life of the grant.
* The LEA’s plan describes how it will maintain the health and safety of students, educators, and other school and LEA staff, including social, emotional, mental health and other needs. This may include student health and food services, if such information is not included in the LEA’s use of funds plans.
* The LEA plan describes any policies pertaining to each of the CDC’s safety recommendations including:

Universal and correct wearing of masks; modifying facilities to allow for physical distancing (e.g., use of cohorts/podding); handwashing and respiratory etiquette; cleaning and maintaining healthy facilities, including improving ventilation; contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments; diagnostic and screening testing; efforts to provide vaccinations to school communities; appropriate accommodations for children with disabilities with respect to health and safety policies; and coordination with State and local health officials.* The LEA held a public comment period in accordance with local practices on the plan’s development prior to making it publicly available.
* The LEA will review the plan at least every six months and update if needed, taking into consideration input from stakeholders and the public about whether the plan needs revision, and if so, in what manner. Any revisions must also take into consideration current CDC or local health departments recommendations.
* The plan, and any updates or revisions to it, meets American Disabilities Act (ADA) accessibility requirements or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).
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# arp plan

| CitationARP ESSER III[86 FR 21195](https://www.federalregister.gov/documents/2021/04/22/2021-08359/american-rescue-plan-act-elementary-and-secondary-school-emergency-relief-fund) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| Each LEA that receives ARP ESSER funds must develop, submit to the SEA on a reasonable timeline determined by the SEA, and make publicly available on the LEA’s website, a plan for the LEA’s use of ARP ESSER funds. Under this requirement, an LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan. Specifically, an LEA must engage in meaningful consultation with students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions. | **Demonstration of Compliance*** The LEA plan was developed in consultation with key stakeholders and the public who had an opportunity to provide meaningful input, including the following: students, families, school and district administrators (including special education administrators), teachers, principals, school leaders, other educators, school staff, and their unions.
* In addition, the LEA provided an opportunity for the following stakeholders to provide input, to the extent present or served by the LEA: Tribes, civil rights organizations (including disability rights organizations), stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.
* The LEA plan is posted on the LEA website for the life of the grant.
* The plan, and any updates or revisions to it, is available in a language that parents can understand and meets Americans with Disabilities Act (ADA) accessibility requirements or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).
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# EQUITABLE SERVICES-consultation

| CitationESSER I/CARES ACTESSER I 18005(a) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| ESSER I:SEC. 18005 (a) IN GENERAL.—A local educational agency receiving funds under sections 18002 or 18003 of this title shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools | **Demonstration of Compliance*** List of Private Schools in District.
* Documentation of the calculation formula of ESSER Funding to the private school.
* Copy of completed [Intent to Participate and Consultation Form](http://sde.idaho.gov/federal-programs/equitable-services/files/equitable-services/Intent-to-Participate-and-Enrollment-Form-Sample.docx) from each private school within district boundaries; signed by private school officials and submitted to the State Department of Education.
* Explanation of the equitable services provided to the private schools using the CARES Act funding.
* LEA will provide statement if equitable services do not apply to LEA.
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**identification and delivery of services (IDS)**

**20% set-aside**

| CitationARP ESSER IIIESSER III 2001.e.1 | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| The LEA shall reserve no less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.The ARP Act defines the term “evidence-based” as having the meaning in section 8101(21) of the ESEA. | **Demonstration of Compliance*** The LEA uploads a narrative and detailed expenditure report/s of ESSER funds used for learning loss.
* The LEA has used funds to address the academic, social, emotional, and mental health needs of students.
* The LEA has a process for identifying and ensuring the academic, social, emotional, and mental health needs of students, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students.
* The LEA has a plan for students who have missed the most in-person instruction during the 2019-2020 and 2020-2021 school years, students who did not consistently participate in remote instruction when offered during school building closures, and students most at-risk of dropping out of school.
* Activities implemented by the LEA to address learning loss meet the criteria for being evidence-based interventions based on ESEA Section 8101(21)(A) and USDE guidance.
* The LEA has implemented any evidence-based interventions to all students such as: summer learning, summer enrichment, extended instructional time (day, week, year), comprehensive after school programs, high dosage tutoring, childhood expansion or enhancement, full service community schools, educational technology, other evidence-based interventions aimed at learning loss. **Upload documents to show how these interventions were offered (flyers, website, social media, etc.)**
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# use of funds

| CitationESSER IESSER IIARP ESSER IIIESSER I 18003(d)(1-12)ESSER II 313(d)(1-15)ESSER III 2001(e)(1), 2001(e)(2)(A-J) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| ESSER I:All activities and expenditures align with those described in the approved ESSER I application and are in compliance with CARES Act Sec. 18003(d)(1-12).ESSER II:All activities and expenditures align with those described in the approved ESSER II application and are in compliance with CRSAA Sec. 313(d)(1-15).ARP ESSER III:All activities and expenditures align with those described in the approved ARP-ESSER III application and are in compliance with ARP Act Sec. 2001(e)(1) and 2001(e)(2)(A-J).All ESSER-funded activities must also be reasonable and allocable (necessary to respond to, prepare for, or prevent the spread of COVID- 19). | **Demonstration of Compliance*** The LEA uploads a list of fund codes for each grant.
* The LEA uploads detailed expenditure reports using separate fund codes and CEF’s for each grant.
* Funded activities must be reasonable, align with fair market values, considers geographical areas, and be cost effective.
* Any equipment or real property must comply with UGG requirements and local procurement policies and/or purchasing guidelines on equipment or real property management.
* Activities must be allocable, meaning that funded activities or items were made necessary as a result of the COVID-19 pandemic and were necessary in order for the LEA to respond to, prepare for, or prevent the spread of COVID-19.
* ESSER-funded activities were obligated within the performance period (on or after March 13, 2020) and prior to September 30, 2022 for ESSER I, prior to September 30, 2023 for ESSER II, and prior to September 30, 2024 for ARP- ESSER III.
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# gepa

| Citation | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| The LEA will meet the requirements of section 442 and section 427 of the General Education Provisions Act (GEPA, 20 U.S.C. 1232(e) & 1228(a)). | **Demonstration of Compliance*** Documentation that the district is implementing the steps outlined in the GEPA statement to ensure equitable access to, and participation in, its federally-assisted programs for students, teachers, and other program recipients with special needs and that each program has been administered in accordance with applicable statutes and regulations.
* GEPA statement(s) outlining the steps the LEA will take to overcome any barriers to ensure that teachers and students have equitable access to programs and opportunities provided with federal grant funds.
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**fiscal requirements (FR)**

**eQUITABLE SERVICES- funds**

| CitationESSER IESSER I 18003(d)(1-12) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| ESSER I:All activities and expenditures align with those described in the approved ESSER I application according to CARES Act Sec. 18003(d)(1- 12). | **Demonstration of Compliance*** Control of funds:  Evidence the LEA maintains control of funds related to services, materials, and equipment expenditures on behalf of private school students and teacher.
* LEA provides inventory for each private school which includes all items purchased for use by the private school and the location of the items.
* Evidence of communication with private schools regarding the return or use of equipment after the grant period ends.
* LEA provide a statement if equitable services does not apply to LEA.
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**PROPERTY AND EQUIPMENT-INVENTORY**

| Citation | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| The LEA utilizes an inventory and tracking system for supplies and equipment purchased with Federal funds that aligns with written policy and/or procedures and meets the following requirements to safeguard all assets. This would include the allowance of technology items to be checked out/loaned to students and staff. | **Demonstration of Compliance*** Documented physical inventory reports and status (same as ESEA) for items purchased with ESSER funds (laptops, technology, etc.)
* LEA’s written inventory policies or procedures must include the following: process performed when inventory is received; process describing what type of property is tagged and what position/office performs the tagging; process to adjust the inventory records in the event the property is sold, lost, or stolen, or cannot be repaired.
* Inventory Records should include at a minimum: Serial number or other identification number; Source of funding for the property, including FAIN# (Federal Award Identification Number); and CFDA#; Title owner/holder; Acquisition date; Acquisition cost; Percentage of cost related to Federal participation for the program under which the property was acquired (when not fully funded with federal funds); Location of equipment; Any ultimate disposition data including the date of disposal and sale price of the property, federal release of title/approval to dispose. LEAs may use this inventory template: <https://www.sde.idaho.gov/federal-programs/program-monitoring/files/general/Inventory-Template.xlsx>
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# financial management system

| Citation[2 C.F.R. 200.302(b)(1-7); EDGAR 34 C.F.R. 76.702], Title I Part AAssurances: 8306(a)(2)(A-B) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| LEAs must expend and account for Federal funds in accordance with Federal and State laws and procedures for expending and accounting for these funds. LEA’s accounting systems must satisfy Federal and State requirements regarding the ability to track the use of funds and permit the disclosure of financial results. LEAs must follow written procedures for determining cost allowability and must have effective control over all funds. | **Demonstration of Compliance*** Awards are received and expended under the programs for which they were received.
* ESSER funds need to be tracked separately using separate fund codes.
* Accurate, current, and complete disclosure of the financial results of each award.
* Written procedures to implement payments.
* Written procedures to determine allowability of costs.
	+ Financial Management System (levels of approval, handbook, grant approval process, internal procedures, evidence federal funds are tracked separately from other funds, board policies, budget to actual reporting, separation of duties)
	+ Cash Management System (policy/procedure to ensure CMA is adhered to, district does not draw down funds in advance of expenditure for federal funds)
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**time and effort**

| Citation2 C.F.R. 200.430(8)(i) | Supporting Documents and Resources | Comments |
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| The LEA maintains proper time and effort documentation that accounts for 100% of the effort of any employee that is paid in whole or in part with Federal funds.Personnel activity reports (PAR): If an employee works on multiple activities or cost objectives, a distribution of the employee’s salary and wages must be supported by a personnel activity report or equivalent documentation. | **Demonstration of Compliance*** LEA uploads Time and Effort policy.
* Staff paid with ESSER funds provide Time and Effort documentation according to your policy:
* Semi-annual certification (single cost objective 100%).
* Personnel Activity Reports (PARs) (multiple cost objectives).
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# Procurement

| Citation2 C.F.R. 200.318; 2 C.F.R. 200.319 2 C.F.R. 200.320 | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| *The non-Federal entity must use its own documented procurement procedures which reflect applicable State and local laws and regulations, provided that the procurement conforms to applicable Federal law and the standards identified in this section.**Should the non-federal entity’s internal policy and/or procedures be less restrictive than federal procurement regulations, the federal regulation should be followed.* | **Demonstration of Compliance*** LEA’s written procedures for procurement transactions, including vendor selection process. The procedures shall also describe the method(s) of procurement chosen by the LEA in regards to: micro purchases; small purchases; sealed bids; competitive proposals; non-competitive (sole source) proposals.
* LEA upload Procurement policy (proper levels of approval for purchase cost levels, separation of duties, proper and complete documentation)
* LEA uploads an example of procurement process including CEF’s, invoices, bids, communication between vendor/LEA, etc.

[ESSER-Request-for-Exemption-for-Competitive-Procurement.docx (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.sde.idaho.gov%2Ffederal-programs%2Fprf%2Ffiles%2Fgeneral%2FESSER-Request-for-Exemption-for-Competitive-Procurement.docx&wdOrigin=BROWSELINK) |  |

**ETHICAL TRANSPARENCY**

| Citation2 C.F.R. 200.214, 2 CFR 180, 2 C.F.R. 200.112, 2 C.F.R. 200.113 | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| *The LEA has procedures to identify and disclose in writing any violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award to the Federal awarding agency or pass-through entity in accordance with policy.**The LEA has procedures to identify and disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with policy.**The LEA has a procedure to identify and refrain from engaging with certain parties that are debarred, suspended or otherwise ineligible for participation in Federal assistance programs or activities.* | **Demonstration of Compliance*** Written procedure/policy to identify fraud or bribery, conflict of interest, and parties that have been debarred or otherwise ineligible from participation in federal assistance programs or activities.
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**INTERNAL CONTROLS**

| Citation2 C.F.R. 200.303 | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| *The LEA must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non- Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.**LEAs are required to minimize the time elapsing between transfer of funds from U.S. or State Treasury (or pass through) and disbursement, so as not to exceed 3 days. SDE requires that all federal awards be managed on a reimbursement basis.* | **Demonstration of Compliance*** The LEA has internal controls in place that identify: Accounting Functions, to include requests for funds reimbursement, general accounting functions (coding expenditures, managing accounts payable, etc.).
* Cash Management/treasury functions to include interest liability.
* Process and procedures for the internal accounting system to track obligations, unobligated balances and interest earned, and how these are monitored.
* Policy/procedures for review and approval of all federally funded expenditures, obligations, payroll expenditures, requests for funds and interim and annual reporting.
* Policy/procedures in place for ensuring separation of duties as well as review process for expenditures, time and effort, etc**.**
* Single audit findings since 2019-2020 concerning or regarding ESSER funds.
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**INDIRECT COSTS**

| Citation2 C.F.R. 200.412 | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| *There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards.**Items of cost which are included in a negotiated Indirect Cost Rate base, cannot also be charged to a federal award as a direct cost, as this would result in ‘double dipping’.* | **Demonstration of Compliance*** Expenditure detail by job class code and object code.
* Expenses included in general costs, review of calculation of ICR to ensure no administrative costs used to calculate ICR, are also charged as direct costs to award.
* Calculating based on actual expenditures vs. allocation, review of calculation.
* LEA provide a statement if indirect costs does not apply to LEA.
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# new construction- renovation

| CitationARP ESSER IIIESSER III 34 CFR ( 76.600) (75.600-75.618)2 CFR 200.439(b) | Supporting Documents and Resources | Comments |
| --- | --- | --- |
| *An LEA using ESSER or GEER funds for remodeling, renovation, and new construction must comply with additional federal requirements. These projects require prior written approval by the SEA. Approved construction projects also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements, and all of the Department’s applicable regulations regarding construction.* | **Demonstration of Compliance*** Prior written approval was obtained before the completion of the construction from SDE. (CEF form completed)
* All capital expenditures must also meet local procurement policies.
* All remodeling, renovation, repairs, and new construction costing more than $2,000 comply with the Davis-Bacon Prevailing Wage Requirements. Specifically, all contractors and subcontractors were paid prevailing wages in the LEA’s area. Do you have weekly pay statements?
* Davis-Bacon and Related Acts | U.S. Department of Labor (dol.gov). Proper title and interest are secured by the LEA for a period of the useful life of the building or 50 years.
* The LEA has ensured that the building is in compliance with all federal, state and local health and safety regulations.
* The construction and/or remodel complies with the regulations of the Americans with Disabilities Act.
* The LEA has sufficient funds or a plan to obtain the funds to continue to run and upkeep the building.
* There is proper insurance on all real property and that all disposal meets the Federal guidelines.
* LEA provide narrative statement if no new construction/renovation, future construction/renovation, and/or progress of construction/renovation projects.
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# SDE overall comments:

Dear Superintendent/Administrator:

Thank you for assisting the Idaho State Department of Education (SDE) in the ESSER Monitoring process for [LEA’s name]. This visit was conducted on [monitoring date(s)].

The Final Report reflects information gathered from a review of program documentation. Recommendations and findings are included in the report. Technical Assistance, such as contact information for a resource or a link to a sample, is offered where there are findings. Although the LEA is not required to formally respond to the recommendations, it is important to consider them.

Please respond, in writing, to the Findings and send the LEA’s Response Report to Katie Watkins, Pandemic Relief Funds Monitoring Coordinator, by [date about 30 days from the monitoring review]. For the LEA Response Report, identify each finding and include specific documentation to satisfy the finding OR submit a Corrective Action Plan that includes 1) reference to the finding; 2) a specific measurable objective for satisfying the finding; 3) timeline(s); and 4) clear lines of responsibility. Please do not hesitate to contact any of the program coordinators (see below) with questions as the LEA’s Response Report is prepared.

If the LEA has comments about the monitoring process, the LEA is encouraged to contact, Federal Programs Director, Josh Noteboom, at jnoteboom@sde.idaho.gov or at 208.332.6893.

Thank you for the cooperation and assistance your LEA provided the reviewers during the program monitoring. It is in this spirit of support that SDE submits this Final Report. It is our sincere desire that through cooperative assessment of the federal programs, the quality of services to academically at-risk students are strengthened.

Sincerely,

[name of SDE or Contract Reviewer Team Lead]

Cc: Josh Noteboom

**SDE Federal Programs monitoring team:**

Pandemic Relief Funds Monitoring Coordinator **-** Katie Watkins: 208.332.6959or kwatkins@sde.idaho.govPandemic Relief Funds Coordinator - Lisa English: 208.332.6911or lenglish@sde.idaho.govPandemic Relief Funds Data Coordinator - Aaron Kennedy: 208.332.6847 or akennedy@sde.idaho.gov Federal Programs Financial Specialist Principal – Brian Butkus: 208.332.6900 or bbutkus@sde.idaho.gov Federal Programs Director —Josh Noteboom: 208-332-6893 or jnoteboom@sde.idaho.gov

Katie Watkins

ESSER Monitoring Coordinator- Federal Programs

Idaho State Department of Education

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