

**Elementary and Secondary School Emergency Relief Fund
Hawaii State Department of Education**

60-Day Report

July 13, 2020

- **The SEA must submit to the Department, within 60 days of receiving ESSER funds, an initial report detailing a budget for the SEA’s reservation of funds that includes information about the up to ½ of 1 percent of the SEA’s total grant for administrative costs and the uses of funds for emergency needs to address issues related to COVID-19.**

As an SEA-LEA, the Hawaii State Department of Education (HIDOE) will use funds received from the ESSER Fund to support statewide (districtwide) efforts to provide all students enrolled in our public schools with equal access to summer learning, devices for learning, connectivity, and work-based learning opportunities. ESSER funds will also be used to implement a learning/lesson platform to improve our remote learning capacity, quality distance learning training for both staff and parents, and transition safety nets and to purchase supplies for cleaning and disinfecting and for health and safety measures. HIDOE is opting to not reserve up to ½ of 1 percent of the SEA’s total grant for administrative costs.

- **The SEA must submit to the Department, within 60 days of receiving ESSER funds:**
 - **An internal control plan that:**
 - **Identifies the management structure for implementing the ESSER Fund grant, including the key personnel responsible for managing and monitoring subrecipients;**
 - **Identifies risks, both internal and subrecipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and**
 - **Describes how the Grantee will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audit and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department or the Department’s contractor.**
 - **A subrecipient monitoring plan that addresses the Grantee’s:**
 - **Revised risk assessment and ranks and prioritizes LEAs with consideration for new criteria identified as a result of receiving ESSER funds;**
 - **Development and implementation of revised monitoring protocols; and**
 - **Schedule for subrecipient monitoring, including both programmatic and fiscal issues, based upon the Grantee’s revised risk assessment.**

As a unitary SEA-LEA, HIDOE is the sole recipient of the ESSER funds. Funds will be utilized at the state office, complex area, and school levels within the HIDOE tri-level system.

The internal control plan for the use of these funds are as follows:

1. The determination of the priority needs for which funds will be distributed to schools and offices will be made by the HIDOE Superintendent.
2. Program managers from the appropriate State Office (e.g., Office of Information Technology, Office of Talent Management, Office of Curriculum and Instructional Design) will be assigned to coordinate the distribution of funds to schools and/or offices, provide guidelines on the allowable uses of funds, and serve as the point of contact for any inquiries that the recipient schools and/or offices may have regarding the use of funds.
3. Allocation control documents will be written by the program manager and reviewed and approved by their respective Assistant Superintendent and the Department's Chief Financial Officer.
4. Funds will be loaded into the HIDOE Budget System consistent with the allocation documents and, with the receiving school's and/or office's creation of an expenditure plan, the funds will be placed into the HIDOE Financial Management System (FMS) from which expenditures may be made.
5. Expenditures will be processed through HIDOE with payroll and vendor payments being processed by the Office of Fiscal Services.
6. The State Office will keep accurate records of the use of funds for quarterly reporting to the Department.
7. Expending schools and/or offices are to maintain records that may be required for audit purposes.
8. Program managers are to monitor progress towards desired outcomes.