**State of Illinois**

**Governor’s Emergency Education Relief (GEER) Fund 84.425C**

**Award Number S425C200022**

**Initial 45 Day Report – July 10,2020**

As stated in the application, the Office of Governor has allocated GEER funding to three primary areas:

* Early Childhood Education
* K-12 Education
* Higher Education
  + Community Colleges
  + State Universities

The Illinois State Board of Education (ISBE) is serving as the fiscal agent for the GEER funding. ISBE will be the awarding agency for Early Childhood through grade 12 Education. The Illinois Community College Board (ICCB) will be the awarding agency for Community Colleges and, lastly, the Illinois Board of Higher Education will be the awarding agency for State Universities and the Illinois Math and Science Academy.

Intergovernmental Agreements amongst the before cited agencies have been entered into; the agreements outline the various processes and procedures that will be utilized to ensure communication, collaboration, and responsibilities of each agency in the oversight and distribution of GEER funding. Additionally, the Governor’s Office of Management and Budget will be providing oversight and approval of the distribution of grant awards in consultation with the Deputy Governor for Education.

The overall allocations of the $108,497,757 are as follows:

|  |  |
| --- | --- |
| **Illinois Board of Higher Education** | |
| 12 State Universities | $27,023,879 |
| Emergency Fund | $3,000,000 |
| Illinois Math & Science Academy | $250,000 |
| University Center of Lake County | $25,000 |
| **Total** | **$30,298,879** |

|  |  |
| --- | --- |
| **Illinois Community College Board** | |
| 48 Illinois Community Colleges | $17,832,837 |
| East St. Louis Higher Education Center | $200,000 |
| ICCB | $16,042 |
| **Total** | **$18,048,879** |

|  |  |
| --- | --- |
| **Illinois State Board of Education** | |
| Digital Divide |  |
| Competitive Grants for Devices | $32,500,000 |
| Competitive Grants for Connectivity | $7,500,000 |
| Competitive Grants for Remote Learning | $7,500,000 |
| Early Childhood Education | $10,000,000 |
| ISBE Student Care Department | $2,500,000 |
| Abraham Presidential Library Museum | $149,999 |
| **Total** | **$60,149,999** |

As previously stated, three state agencies have been allocated funding to issue sub-grants; the balance of the report will provide responses to the department’s questions by agency.

**Illinois Board of Higher Education**

1. **Please describe the State’s process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:** 
   1. **Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;**

It is anticipated all grant agreements for funds allocated by formula to public universities will be finalized in July 2020. In addition, $3 million in grants (listed in the table above as “Emergency Fund”) will be awarded to public and private four-year colleges and universities on a competitive basis to support minority and underrepresented students. The Request for Proposals (RFP) will be released soon.

* 1. **The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:** 
     1. **“Most significantly impacted by coronavirus;” and/or**
     2. **“Essential” for carrying out emergency educational service;**

Low-income students and families were most dramatically impacted by coronavirus. In the most immediate instance, when campuses shut, students did not have access to computers or internet. Institutions scrambled to provide computers and hotspots to students where they could. Many students were working and had to continue working in essential occupations themselves or had family members who were, increasing their chances of infection and pressuring them to put their studies on hold. Many others were impacted because of the economic shutdown, where they lost employment or had family members who did.

Public institutions were especially impacted by this, with those serving the greatest percentage of low-income students disproportionately impacted. Therefore, we allocated funds to the state’s public universities based on a formula that distributed more per student to those schools that had the highest concentration of Pell students. Each public university will receive an award based on its proportion and number of Pell students. Funds must be used to provide supports for students already at risk of not completing their degree — low income, first generation, students of color, or rural students — either first-time freshmen or returning students.

The emergency fund of $3 million will also be made available to public and private not-for-profit Illinois colleges and universities in July after the completion of an RFP. Institutions will be selected based on demonstrated need and a plan for serving students at risk of not completing or not enrolling due to coronavirus.

Some funding has been set aside for institutions outside the traditional model, including the University Center of Lake County (a joint university collaboration) and the Illinois Math and Science Academy (a residential public high school for sophomores through seniors). Both have experienced significant losses due to the closure of their facilities as part of the COVID-19 pandemic response.

* 1. **The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and**

All funds will be distributed as grants, based on the need-based formula or the RFP.

* 1. **Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.**

All grantees will be required to submit a planning document and periodic reporting along with a request for reimbursement detailing the expenditures incurred. All grantees will be held to the uniform grant agreement approved by the Illinois Grant Accountability and Transparency Unit.

1. **Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.313.**

All grantees will be held to the requirements of the Illinois Grant Accountability and Transparency Act (GATA), which consist of completion of a Uniform Budget document, a planning document, periodic reporting, and a closeout report. More detail about GATA, its requirements, and its alignment with 2 CFR §200.313 are provided below in the ISBE response section.

1. **If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.**

The focus of funding will be to support the recruitment and retention of underrepresented students. This detail will not be available until the grantee submits its planning document and uniform budget. This is expected to be received in July 2020. Grant awards will specifically disallow the claiming of indirect costs.

1. **If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.**

Not applicable.

**Illinois Community College Board**

1. **Please describe the State’s process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:** 
   1. **Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;**

ICCB allocations for GEER funds awarded to IHEs have been prepared and grant agreements will be prepared commencing June 16, 2020. We expect the awards to be made by July 1, 2020.

* 1. **The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:** 
     1. **“Most significantly impacted by coronavirus;” and/or**
     2. **“Essential” for carrying out emergency educational service;**

The goal of the allocation methodology is to provide equitable funding based on each institution’s student need. Because the CARES Act funds used Pell as a measure of student need, we also used Pell. We considered both the percentage and number of Pell students at each Community College. Colleges that have a higher percentage of Pell students received more per student. Additionally, we also considered how dependent the college is on the state and student tuition for revenue. The higher the percentage of revenue from state and tuition, the greater the share of the per student amount.

* 1. **The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and**

ICCB is preparing grant agreements to provide GEER funds to the IHEs, as consistent with our other federally funded grants.

* 1. **Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.**

ICCB grant awards require the IHE to accept the award, sign the grant agreement, and provide a budget for how the grant funds will be used. ICCB staff monitor payment requests to ensure that sub-grantees are in compliance with the budget submitted by the IHE, and that the requests do not exceed their allocation. Requests to modify budgets are covered in the grant agreement and subject to the GATA rules.

1. **Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.313.**

ICCB’s grant agreement with the IHEs will serve as the tool to communicate the terms of the grant agreement, compliance with all reporting due dates, cash management principles, and uniform guidance. ICCB will comply with Illinois’ GATA requirements, which are aligned with the Uniform Guidance as described in greater detail in the ISBE response below. ICCB staff will review budgets submitted by the IHEs to ensure they are in compliance with allowable expenditures. Additionally, ICCB staff will monitor payment requests submitted from the IHEs to ensure they are compliant with submitted budgets and do not exceed their allocations. Payment requests from IHEs meeting these criteria will be forwarded as a cash draw request to the Governor’s Office for approval, and eventually submitted to ISBE to draw the cash on ICCB’s behalf. Once ICCB is notified that the cash has been deposited, ICCB will release the payments to the IHEs.

1. **If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.**

Not applicable.

1. **If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.**

Not applicable.

**Illinois State Board of Education**

1. **Please describe the State’s process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:** 
   1. **Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;**

The release of the Digital Equity Grant (DEG) – a competitive grant for LEAs to support the acquisition of computing and connectivity devices and services - will occur by the end of July 2020. A separate competitive grant for LEAs – the Digital Professional Learning Grant – will be released by early August, 2020.

* 1. **The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:** 
     1. **“Most significantly impacted by coronavirus;” and/or**
     2. **“Essential” for carrying out emergency educational service;**

A statewide survey was administrated in the middle of March to ascertain those areas most impacted by coronavirus and by the statewide move to remote instruction this spring. The results of the survey suggested that there is a digital divide in Illinois and, moreover, this digital divide created significant challenges to the delivery of remote learning and the continuity of instruction throughout Illinois. In particular, the following were considered in light of the COVID-19 pandemic: remote learning, early childhood supports, supports and services to districts, and the need for supplementary educational resources.

More specifically, GEER funds are utilized to provide the greatest likelihood that students from PK though college are able to access high-quality experiences via remote learning, that the continuity of learning of students is not compromised due to lack of devices or connectivity, and that supports are provided to families, educators, and districts. What follows is a summary of how GEER funding is used in Early Childhood Education and K-12 Education.

***Early Childhood Education***

A central focus for the use of GEER funds in Early Childhood is to support high-quality remote learning and intensive supports for parents. Those programs in areas with the greatest needs, as determined by the state’s Department of Commerce and Economic Opportunity’s list of Disproportionately Impacted Areas (DIAs), will receive priority for funding. These DIAs are those with higher than average rates of infection and high rates of at least one measure of family poverty/low income. The GEER funds will support a variety of programs and approaches that include, but are not limited to, promoting and supporting the social and emotional development of children though the Pyramid Model, increasing the infant/early childhood workforce in the area of mental health consultation, and increasing parent access to supports and resources via a text messaging system developed by the University of Chicago. The majority of the $10 million allocated to early childhood will be distributed as a one-time funding opportunity for through the state’s Early Childhood Block Grant wherein currently funded programs can apply to receive:

* Developmentally appropriate hands-on remote learning activity materials that will provide parents with the support they need to continue children’s learning remotely within their natural environment. Activities are aligned to the Illinois Early Learning and Development Standards.
* Family resources and support for Prevention Initiative remote home visiting services.
* The purchase of technology.
* Stipends for staff members who work beyond contractual hours.
* Infant and Early Childhood Mental Health Consultation.
* Personal protective equipment and supplies

***K-12 Education***

To ascertain the impact of the school closures on the continuity of instruction in Illinois, ISBE used extant and newly identified data to understand the digital divide and to plan to better support identified needs. According to the 2019 Learning Technology Center of Illinois survey, approximately 62 percent of school districts that responded to the survey implement a 1:1 program (n=350). The majority of districts without a 1:1 program are in the process of researching, planning, or considering adopting a 1:1 program. The suspension of in-person instruction in Illinois in mid-March and determination that classroom instruction for the remainder of the 2019-20 school year would occur remotely highlighted a substantial digital divide in the state.

At the outset of the school closures, ISBE issued a Remote Learning Survey in which it asked districts for information on how they intended to deliver remote instruction. Of the 655 districts that responded, 9 percent deliver remote instruction via digital means only and 9 percent do not currently possess the ability to deliver any remote instructions via digital means. The remaining 82 percent of respondents use a combination of digital and other non-digital means to deliver remote learning. Of significance, however, is that 81 percent of respondents reported that remote learning is delivered through the sharing and completion of worksheets and paper packets. So, too, 87 percent of respondents indicated that the most frequent identified means of communicating with students using technology is email, while 81 percent identified that they communicate using another platform, such as Blackboard or Class Dojo.

These data suggest two things. First, while the great majority of respondents utilize digital means for the purposes of remote learning, generally, the central way in which digital means are used is for communicating with students. Second, that over 90 percent of respondents reported that remote learning consists in whole or part through the delivery of worksheets and paper packets suggests that there are confluent challenges in a majority of districts with school/district access to devices to deliver instruction, student access to devices, and/or connectivity.

So, too, once remote learning commenced in Illinois, the connectivity (or lack thereof) in communities and homes emerged as a central reason for a digital divide across the state. Approximately 10 percent of Illinois school districts use low-bandwidth connections. While in school, most students can access digital learning content with relative ease by either working in a dedicated computer lab or on a device in their classroom. Once in-person, in-school instruction ceased, the inability for every family with school-aged children to connect to the internet became apparent and the need for connectivity became a necessary, and not just nice, part of delivering high-quality remote learning.

In addition to the devices that connect to the internet in order to access content, teachers and families require additional information, approaches, and/or techniques as they support their students and children. The proliferation of professional learning via online instruction in the last decade, although typically for the adult learner, suggests that there is more to developing and supporting online learning than just using an internet camera and set of links to which students are directed. Rather there is a body of knowledge that includes content, pedagogy, and human (child) development that must be understood to support students in K-12 schools who are engaging in online remote learning.

To these ends, ISBE is releasing two funding opportunities -- Digital Equity Grant and Digital Professional Learning Grant. In the case of the former, the grant will prioritize providing devices and connectivity to districts that possess fewer available resources with which to educate students.  In the case of the latter, the grant, while available to any LEA, will provide priority points to those districts furthest away from 100 percent EBF adequacy. EBF is Illinois’ primary education funding formula. An individual adequacy target is calculated for each LEA based upon 34 cost factors, a LEA’s total enrollment, English Learner Enrollment and Low-Income Counts. The adequacy target defines the total cost of providing education within the formula. That is compared to a combination of existing local and state resources to determine each LEAs % of adequacy. LEAs with the lowest percentages of adequacy receive the greatest amounts of new state funding.

The professional development grant will provide supports to Education staff and parents. We understand that in these mitigating circumstances of increase use of technology, trauma and other Covid19 related impacts, we must provide relevant comprehensive professional development opportunities to both Educators and parents. We have intentionally included parents because in Remote Learning situations, parents are carrying a heavier responsibility to educate their own children.

Additionally, GEER funds are supporting two other projects that support districts, communities, and educators. First, GEER funding will support operations of the Student Cares Department at ISBE. ISBE will use this funding to put in place a system that affords all districts access to resources required to comply with extant regulatory requirements as well as those situations that occur as a result of the COVID-19 pandemic. This includes, but is not limited to, providing technical assistance to districts and Boards of Education as well as developing and delivering social-emotional professional learning for districts, schools, and teachers, and supporting districts in training requirements, providing technical assistance in training, and application of time out and restraint. With the twin traumas our students, staff, and communities are suffering on account of the COVID-19 pandemic and instances of police brutality, providing the supports through the Student Cares Department is a priority for ISBE.

Lastly, GEER funding is supporting the work of the Abraham Lincoln Presidential Library and Museum as it digitizes primary and secondary sources for use by teachers and students in remote learning environments. These digitized resources will be available to schools across Illinois.

* 1. **The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and**

ISBE will utilize competitive grants, contractual agreements, and formula grants to distribute GEER funding.

* 1. **Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.**

To meet the intent of the grant, ISBE will open allowable Function and Object codes within the grant’s budget.  This will allow a project plan in which goals, objectives, and ideas are translated into expenses that are segregated by Function and Object per [Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing](about:blank). The ISBE programmatic review process will ensure the funds are spent for specific purposes or activities to meet the scope or intent of a project.

1. **Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.313.**

**Control Environment**

The Illinois State Board of Education, as an agency of Illinois state government, functions under the legal and regulatory framework of financial management defined within the Illinois Compiled Statutes and the Illinois Administrative Code found at [http://www.ilga.gov/](about:blank). Related statutes include the State Finance Act 30 ILCS 105/, the State Comptroller Act 15 ILCS 405/, and the Fiscal Control and Internal Audit Act 30 ILCS 10/. The Comptroller’s Statewide Accounting Management System is codified at Title 74, Part 245 of the Illinois Administrative Code.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/) requires each Illinois state agency to establish, maintain, and annually evaluate its internal control systems. The evaluation is facilitated by annual internal control questionnaires distributed to ISBE management. The internal control questionnaires include 75 questions specifically related to grants management. The questions include, but are not limited to, the following areas:

* Policies and procedures regarding acquiring, expending, and monitoring grants in accordance to guidelines
* Grant accounting segregation
* Application review and approval
* Allowable costs, approved cost allocation plan
* Receipt and disbursement controls
* Expenditure comparisons to budgets
* Budget revisions and approvals prior to incurring additional expenditures
* Closeout procedures
* Independent monitoring systems
* Financial and programmatic reports submission and review
* Audit finding follow-up process
* Written grant agreements include grant requirements and conditions

Grant management-specific Illinois statutes include the Grant Accountability and Transparency Act (GATA) 30 ILCS 708. The GATA statute establishes statewide grant administration processes and controls based on a standard interpretation of 2 CFR 200 requirements for all programs administered by all Illinois grant-making agencies.

ISBE grant-making and management activities are conducted in accordance with rules promulgated under GATA ([http://ilga.gov/commission/JCAR/admincode/044/04407000sections.html](about:blank)) and via the systems established by the statewide grants management unit of the Governor’s Office as well as through the several data systems maintained by ISBE. The GATA rules represent a comprehensive system of internal controls applicable to grants throughout the grant life cycle. ISBE processes fully embrace controls, such as segregation of duties and multiple levels of approval with Board approval required for larger transactions. ISBE also administers all federal funds on a reimbursement basis.

**Risk Assessment**

Under GATA, all Illinois grant programs utilize a standard approach to risk assessment. All potential grant applicants are required to register and pre-qualify through the GATA statewide grantee portal accessible at [https://grants.illinois.gov/portal/](about:blank). The system checks for applicant status related to SAM.gov registration, federal excluded parties lists, and federal delinquent debt lists.

GATA also implements a standard approach to compliance with 2 CFR 200.205. Grant applicants are required to complete a standard internal control questionnaire (ICQ) that covers 10 categories of fiscal and administrative risk. Applicants are also required to complete a two-part programmatic risk assessment covering five areas of programmatic risk with one part focusing on organization-wide programmatic risk and the other part being specific to the grant in question.

GATA also establishes standard risk mitigation conditions related to each assessed area of risk in conformance with 2 CFR 200.207. These conditions are applied to grants where elevated risk is revealed through the assessment process and are available at [https://www.isbe.net/Documents/FY20-Risk-Conditions.pdf](about:blank).

**Control Activities**

* **Grant Application**
  + Sub-grantees are required to complete a grant application and budget, including a narrative description of how grant funds will be expended in accordance with program rules. The grant application process also requires the grantee to complete a pre-qualification process. The pre-qualification process includes a check to make sure the grantee is not on the federal debarred and suspended list and requires the grantee to complete a Fiscal and Administrative Risk Assessment, Programmatic Risk Assessment, and Organizational Risk Assessment. The risk assessments are then used to determine whether additional conditions need to be placed on the grantee. Grant applications and budgets must be reviewed and approved by program staff prior to award.
* **State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures**
  + All grantees are required to follow ISBE’s State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures Manual. This manual is available at [https://www.isbe.net/Documents/fiscal\_procedure\_handbk.pdf](about:blank).
* **Grant Accountability and Transparency Act**
  + As previously mentioned, the Grant Accountability and Transparency Act established a statewide grant administration processes and controls based on a standard interpretation of 2 CFR 200 requirements for all programs administered by all Illinois grant-making agencies, including the following control activities:
  + ***General***
    - The ISBE GATA Department is responsible for maintaining the agency’s Catalog of State Financial Assistance (CSFA) pages; assisting grant applicants through the legislated pre-qualification process; reviewing all Notice of Funding Opportunities (NOFO) before issue and monitoring its progress until awarded; maintaining the agency Stop Pay list; monitoring grantee risk assessments and providing reports on status of risk assessments; maintaining the agency’s Merit-Based Review policy; reviewing grantees’ single audit submissions; coordinating management decision memos for audit findings; and budgeting for results program management and reporting.
    - The Grant Accountability and Transparency Unit (GATU) is the Governor’s Office of Management and Budget (GOMB) team responsible for developing rules and assisting agencies in implementing requirements of the Act.
  + ***NOFO/NOSA/RFPs***
    - ISBE utilizes GATA standardized forms in our Notice of Funding Opportunities (NOFO), Request for Proposal (RFP) processes. NOFO/RFPs are used when there is a need to elicit proposals from eligible applications for competitive grant funds. The NOFO/RFP stipulates requirements and conditions of funding, program objectives, deliverables and milestones, performance measures, performance standards, etc. ISBE also adopted the use of the state’s standard Notice of State Award (NOSA) and Uniform Grant Agreement (UGA) templates.
  + ***Grantee Portal***
    - ISBE grantees are required to be registered and pre-qualified in the Grant Accountability and Transparency Unit’s Grantee Portal (Portal). The Portal contains grantee information, including organization address, organization type, DUNS and FEIN numbers, organization contacts, Fiscal ICQ, indirect cost rate, audit reviews, Stop Pay Federal Excluded Parties status, Illinois Secretary of State registration, Notice of State Awards (NOSA), and funding information by state agency.
  + ***Risk Assessment and Conditions***
    - See previous section on Risk Assessment.
  + ***Merit-Based Review Policy***
    - ISBE has developed a Merit-Based Review policy for competitive grants in Illinois, including fully or partially funded federal, federal pass-through, and state-funded grants, to comply with the Grant Accountability and Transparency Act (GATA) (30 ILCS 708) and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
    - Grants funded solely by private funds are not subject to GATA legislation and 2 CFR 200 requirements. Merit-Based Review, 2 CFR 200.204. For competitive grants, unless prohibited by federal or state statute, the Illinois State Board of Education is required to design and execute a merit-based review process for applications. This process is incorporated by reference in all applicable funding opportunities. See also Section 200.203 Notices of funding opportunities. An appeals process is described and incorporated with this merit-based review process.
    - ISBE grant awards are transacted through uniform grant agreements in conformity with 2 CFR 200.201.
    - All federal grant funds are drawn and disbursed to grantees on a reimbursement basis in conformity with the Cash Management Improvement Act.
  + ***Periodic Performance Reports***
    - Unless statutorily exempt, all grant awards are subject to periodic performance reporting. 2 CFR 200.328 (b) (1) and GATA Rules Section 7000.410 b) 2 states that quarterly reports are due 30 calendar days after the reporting period. These reports are completed by grantees in an online system developed by ISBE’s Software Solutions Department.
    - The GATA Department periodically reviews the status of overdue grantee reports and sends reminders with overdue grant listings to program staff asking them to contact their grantees about the overdue report. Additionally, the GATA Department periodically reviews the approval status of reports from grantees that have been submitted to ISBE. Those grants that remain in the queue for more than 14 days are sent a reminder that they have reports pending and should go into IWAS to review as soon as possible.
  + ***Audit Review Process***
    - ISBE is required to monitor the subrecipient’s activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements. ISBE also ensures that the required audits are performed and requires that the subrecipient take prompt corrective action on any audit findings.
    - Audit Certifications are completed via the GATA Grantee Portal for all State of Illinois grantees (including school districts). Grantees are asked to certify whether they expended >$750,000 in federal funds, >$500,000 in state and or federal funds, >$300,000 in state and or federal funds, OR if the grantee will receive an audit for any other regulatory purpose.
    - The GATA Portal’s Audit Report Review Management System (ARRMS) tracks grantees’ audit submissions. Audits are reviewed by a statewide central reviewer contracted by the Governor’s Office of Management and Budget. In addition, state agencies are required to reconcile to audited federal and state grant expenditures and review audit findings and corrective action plans via ARRMS.

**Information/Communication**

The centralized statewide grant administration unit of the Governor’s Office of Management and Budget (GOMB) provides grant information through a public website at [https://www2.illinois.gov/sites/GATA/Pages/default.aspx](about:blank).

GOMB also administers the secured centralized grant management web portal used for applicant and grantee registration, pre-qualification, financial reporting, and audit processing. The portal provides several automated messages at various points in the life cycle of grants.

ISBE utilizes the electronic Grants Management System (eGMS) to receive and manage grant applications and related budgets. EGMS is an interactive system utilized by both the applicant in developing and submitting their application and by ISBE staff in reviewing and approving applications. Access to eGMS and communication between the applicants and ISBE regarding grant applications is through a secured internet portal (IWAS).

ISBE also provides information on all aspects of grants administered by the agency through a public website at [https://www.isbe.net/Pages/Grants.aspx](about:blank).

**Monitoring**

The Federal and State Monitoring Department (FSM) performs an annual risk assessment that is used to select the programs and grantees toward which we direct monitoring activities. FSM will incorporate GEER grant funds into the risk assessment tools. FSM will monitor, on a sample basis, the usage of GEER funding by selected grant recipients to ensure the funding is used for authorized purposes. FSM will review required financial reports and the underlying documentation to determine whether funds were utilized appropriately. Should any monitoring findings be issued related to GEER funding, FSM will require corrective action plans that ensure timely and appropriate action is taken with respect to any underlying control issues. Please see the attached supporting documents for a more detailed description of activities conducted by FSM and for an example of our standard monitoring tool.

**Cash Management**

In accordance with Part 200-Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, §200.305 Payment, ISBE processes federal grant payments on a reimbursement basis. Subrecipient cumulative expenditures are reported online using ISBE’s Electronic Expenditure Reporting System. Expenditures are extracted and loaded each day by Funding and Disbursements staff. Payments are created by comparing cumulative expenditures to current disbursements. Created payments are vouchered by Funding and Disbursements and processed by the Fiscal Department each week. A tape is created of all vouchers being presented to the Comptroller for processing. The vouchers on the tape determine the immediate cash needs of the agency.

1. **If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.**

Not applicable.

1. **If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.**

During timely and meaningful consultation, the nonpublic consultation form is completed by the nonpublic official.  The form includes the number of low-income students enrolled in the nonpublic school and total enrollment of the nonpublic school. Data must be provided in both boxes and transferred to the proportionate share calculations in the application.

***Calculate the proportionate share using:***

* The number of low-income students in nonpublic schools (ESEA Sec. 1117) and
* The total number of students enrolled in nonpublic schools (ED Guidance 4.30.20).

Use the lesser of the two amounts for initial services and the difference is held in reserve (like in an escrow account).

Once the approach of the calculation is clarified by the U.S. Department of Education or language in the HOUSE Act, the LEA would:

* Amend the grant to provide additional nonpublic services based upon total enrollment OR
* Allocate those dollars held back for services to/for the LEA.
* ISBE will continue to monitor this and update the field as we know more.

**Conclusion**

The Illinois Office of Governor is committed to using Illinois’ GEER funding to support learning and development for our students and institutions most greatly impacted by coronavirus. By providing systemic and individual grants to our Early Childhood, K-12, and Higher Education systems, Illinois aims to minimize learning loss and provide academic, social-emotional, and financial support to our students and institutions.