## Iowa Governor’s Emergency Education Relief Fund

## Initial 45 Day Report - Iowa

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;
      1. The State of Iowa will calculate grant awards for each LEA, based on an amount per qualified student household, and post those awards to the Department website no later than August 15, 2020;
      2. LEAs will complete a brief application between August 15, 2020 and August 31, 2020;
      3. Department staff will review and approve LEA GEER applications between September 1, 2020 and September 15, 2020; and
      4. The State of Iowa will be awarding grants to LEAs on September 15, 2020, which will be based on applications submitted through the Consolidated Accountability and Support Application (CASA) system.
      5. Nonpublic schools will be awarded a proportionate share of the public school award with which they may also receive connectivity support from the public school.
   2. 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;

As a rural state, Iowa has identified many issues providing effective internet access throughout the state. These difficulties result in some students not being able to access learning when instruction must be offered remotely through the internet. For this reason, Iowa has identified LEAs with student households with limited or no access to the internet as those most significantly impacted by the coronavirus. This designation applies to all districts in Iowa to some extent. In order to provide remote instruction to all students throughout the state, Iowa determined the lease of hotspots or providing a discount on available internet service to qualifying student households is essential for carrying out future emergency educational services to ensure student and family access to technology for learning.

From an analysis of the survey data collected, along with free and reduced price lunch data and FCC information on connectivity availability, our state identified the following needs. There are 13,420 survey respondents who responded their households have no broadband or do not currently do not subscribe for internet service. 2,643 of the respondents are located in Targeted Service Areas, meaning that no provider has reported to FCC that they offer 25/3 or faster service in those locations. 10,777 of the respondents are located in non-Targeted Service Areas meaning that at least one provider has reported to FCC that they offer 25/3 or faster service to one or more customers in that area (note - this does not necessarily mean the student household is served by that provider).

These two groups can receive different treatments (wifi hotspots vs subscription discounts for existing service). Those households in Targeted Service Areas are more likely to require cellular wifi hotspots as the only means by which they can access high-speed Internet service. Those in non-Targeted Service Areas may be able to receive service from an existing wireline or fixed wireless provider offering service in their area if the school wishes to extend a discount via an agreement held by the school district with the local carrier. Such an approach would better leverage existing infrastructure and reduce the risk of backorders for wifi hotspots which are currently in high demand.

* 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

The State of Iowa will be awarding GEER funding to LEAs through the grant process. Each LEA grant award will be based on an amount per qualified student household and the grant application will be submitted through the Consolidated Accountability and Support Application (CASA) system. Amounts are to be determined based on the number of students who can be served with the amount of GEER funds available statewide.

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

The State of Iowa is restricting the use of GEER funding by LEAs to the lease of hotspots or providing a discount on available internet service to qualifying student households.

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.

**Internal Control Plan**

The Deputy Director and Administrator of the Iowa Department of Education’s (Department’s) Division of Learning and Results holds primary responsibility for managing the GEER Fund grant. The Division’s Bureau of School Improvement has primary responsibility for developing and implementing the subgrant application portion of the grant, including subrecipient monitoring. The subrecipient monitoring verifies cash management principles are followed and the provisions of 2 C.F.R. 200.313 are met.

The Division of School Finance and Support Services establishes internal account coding for federal program funds. The Bureau of School Business Operations, which is part of the Department’s Division of School Finance and Support Services, is responsible for coordination of LEA fiscal data collection processes, and has established required account coding for LEA’s receipt and use of GEER funds. The Division also reviews each LEA’s annual audit report and communicates findings to program managers, who are responsible for follow-up and resolution.

The Bureau of School Business Operations completes a subrecipient fiscal risk assessment annually as required under 2 C.F.R. 200.331. This assessment includes an indicator designating the level of need for additional supports, ranging from none to high. This information is distributed to Department administrators overseeing federal programs, and is combined with program-specific information to develop strategies for mitigation of risk.

The Department ensures the preparation and retention of primary documentation necessary to substantiate appropriate use of grant funds as a recipient agency. The Department maintains all information and documentation to support our submitted application and calculation of LEA distributions. Additionally:

* LEAs maintain all information and documentation to support their submitted application for and use of GEER funds; and
* The Department may require LEAs to provide appropriate documentation to support any concern or review performed by the Department, federal agency, or its contractor.

Other internal control activities of the Department include:

* Maintaining awareness of, and responding to, federal grant guidance.
* Communicating with federal program contacts.
* Ongoing communication with subgrantees regarding implementation of grant requirements.

**Subrecipient Monitoring Plan**

1. Iowa has a general risk assessment for all subgrantees as required by the OMB super circular regarding administrative requirements, cost principles, and audit requirements for all federal awards [2 CFR Part 200].  The risk assessment includes but is not limited to information such as: and enrollment of fewer than 300, superintendent and/or business official tenure, prior year late-filed reports, negative account balances, open enrollment trends, and audit findings.  All funds are included in the risk assessment, and GEER funds have been added to ensure that we are monitoring account balances and audit findings associated with GEER accounts.
2. In addition to the Department’s risk assessment including all funds, each federal program in Iowa has a risk assessment unique to the program.  We are creating a risk assessment unique to GEER that can be used for the duration of the program, as well.  These assessments typically include information such as unspent balances as the year progresses, spending in appropriate categories, and timely application for and use of funds.  We also include programmatic information such as compliance with the requirements of the program.  We monitor programs based on a combination of the overall risk assessment described in (a) above and the additional information collected in the program-specific risk assessment.  Monitoring may take the form of a desk audit or, in some cases, an on-site visit.

Additional processes in place to monitor and ensure compliance with requirements of GEER funds include:

1. The Department requires each LEA to report revenues and expenditures on an annual basis through their Certified Annual Report (CAR) to allow SEA verification of use of all federal and state funds;
2. The Department will review each LEA’s reported GEER revenues and expenditures to ensure accounting for the revenue and expenses was appropriate in terms of acceptable state accounting procedures and that all expenditures were allowable under federal requirements after close of the fiscal year;
3. Errors identified through the review process in the use of GEER funds by LEAs will be immediately corrected by the in the LEAs within their accounting system when they were identified;
4. LEAs with identified errors in the use of GEER funds documented through their CAR submission, will be classified as higher level of risk, resulting in a greater level of fiscal review, which allows the SEA to request additional information and documentation to ensure all LEA GEER expenditures meet both federal and state requirements;
5. The Department will perform a final review of LEA revenues and expenditures to ensure the GEER funds are liquidated within the federal timeline;
6. LEA programs are monitored through the state’s differentiated accountability system annually, which identifies those districts requiring a greater level of support;
7. LEAs identified as needing targeted or comprehensive support receive a higher level of programmatic review, which allows the SEA to request additional information and documentation to ensure programmatic services meet both federal and state requirements, including 2 C.F.R 200.313; and
8. Programmatic issues identified by the SEA are required to be corrected within the SEA identified timeline.
9. We use the risk assessments described in (a) and (b) to monitor all subrecipients of funds, but do not pre-schedule additional targeted or on-site monitoring.  Rather, we use the risk assessments to determine which subrecipients require additional monitoring.  In a typical year this results in targeted desk audits for fewer than ten subrecipients and an on-site visit to fewer than five subrecipients.  Any compliance issues identified during monitoring are cited and entered into the state’s Consolidated Accountability and Support Application (CASA) corrective action log, where the citation and corrective action plan are available to the Department and the recipient agency.
10. 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.

Iowa’s GEER funds are not allowed to be used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations. For this reason, no process for reporting has been created to monitor how this use is consistent with allowable uses of funds are consistent with allowable uses of funds

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.

The following process will be utilized to ensure LEAs receiving GEER funds provide equitable services to students in nonpublic schools located within the district boundaries:

* 1. All LEAs with nonpublic schools within their boundaries are required to consult with the nonpublic administrator to identify any qualified nonpublic student household with limited or no access to the internet;
  2. LEAs will report these qualified nonpublic student households with limited or no access to the internet to the Department, along with the qualified public student household with limited or no access to the internet;
  3. Both the public and nonpublic household counts will be used to apportion Iowa’s GEER funding on an amount per qualified student household;
  4. The Department will utilize these qualified student household counts to calculate the equitable share amounts available to qualified nonpublic student households; and
  5. These calculated equitable share amounts, along with the calculated public share amounts, will be provided to the public school to serve these qualified public and nonpublic student households.