**Attachment T: Grant Conditions**

**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND**

**i. An internal control plan that:**

***a. Identifies the management structure for implementing the ESSER Fund grant,***

***including the key personnel responsible for managing and monitoring***

***subrecipients;***

The team at the Kansas State Department of Education (KSDE) responsible for managing a federal grant is responsible for making these determinations. Grant officers, or their designees, desiring to execute a contract between KSDE and a third party must enter a contract request form into the department’s internal agency accounting and purchasing system which must be reviewed for approval by the grant officer’s assistant director, director, Deputy Commissioner ($1,000 or more), Fiscal Services Director, General Counsel and Deputy Commissioner for Administrative and Fiscal Services ($1,000 or more). Contracts in the amount of $25,000 or more must be approved in SMART by the Assistant Director. Contracts equaling $10,000 or more and discretionary grants must be approved by the State Board of Education. When it is determined that funds are distributed to a subrecipient, the grant officer, or his/her designee(s) is responsible for ensuring compliance with 2 CFR 200.331, including that every subaward is clearly identified to the subrecipient as a subaward, providing certain subaward information at the time of the award, evaluating each subrecipient’s risk of noncompliance for determining appropriate monitoring activities, considering imposing specific subaward conditions, monitoring the activities of the subrecipient, ensuring compliance with audit requirements and taking enforcement action for noncompliance, including making adjustments, as necessary, to department records.

Youth Outcome Driven Accountability (YODA) risk assessment is performed on an annual basis prior to award notification and is reviewed by program director.

***b. Identifies risks, both internal and subrecipient risks, associated with***

***implementing the program based on past performance and identifies strategies***

***for mitigating such risks; and***

Programmatic and fiscal monitoring of Elementary and Secondary School Emergency Relief Fund (CFDA 84.425D) is integrated into the existing Kansas Integrated Accountability System (KIAS). This monitoring process includes both fiscal and programmatic oversight components. The programmatic monitoring component ensures compliance with specific program requirements, and is conducted on a three-year, cyclical basis. The fiscal monitoring component ensures compliance with both cross-cutting and program specific fiscal requirements, and is also conducted on a three-year, cyclical basis.

Finally, a risk-based monitoring, that combines both fiscal and program elements, is conducted annually for all LEAs.

***c. 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.***

The Kanas State Department of Education adheres to the Kansas Document Retention Schedule, which ensures the preservation of records for terms consistent with grant requirements and applicable laws.

**ii. A subrecipient monitoring plan that addresses the Grantee’s:**

***a. Revised risk assessment and ranks and prioritizes LEAs with consideration***

***for new criteria identified as a result of receiving ESSER funds;***

KSDE has revised the risk-based monitoring system to integrate ESSER into the existing Youth Outcome Driven Accountability (YODA) system, but does not anticipate a need to alter the categories of risk.  Instead, the timely and accurate reporting, audit findings, and other compliance factors are captured in existing categories.

***b. Development and implementation of revised monitoring protocols; and***

Programmatic and fiscal monitoring of Elementary and Secondary School Emergency Relief Fund (CFDA 84.425D) is integrated into the existing Kansas Integrated Accountability System (KIAS). This monitoring process includes both fiscal and programmatic oversight components.

***c. Schedule for subrecipient monitoring, including both programmatic and***

***fiscal issues, based upon the Grantee’s revised risk assessment.***

The programmatic monitoring component ensures compliance with specific program requirements, and is conducted on a three-year, cyclical basis. The fiscal monitoring component ensures compliance with both cross-cutting and program specific fiscal requirements, and is also conducted on a three-year, cyclical basis.

Finally, risk-based YODA analysis and monitoring, that combines both fiscal and program elements, is conducted annually for all LEAs.