

**OFFICE OF THE GOVERNOR**  
**BUDGET AND PROGRAM PLANNING**  
STATE OF MONTANA



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**Purpose of this Document**

The purpose of this document is to outline the award process of the Governor's Emergency Education Relief Fund (GEER), which was established in the CARES Act.

**Award Timelines**

The State of Montana received the Grant Award Notification (S425C200039) on July 1, 2020. Governor Bullock announced the subrecipients and amounts for each award on June 12, 2020. At this time, the contracts and reporting are being finalized with award payments expected to begin being made in mid-July 2020.

**Criteria and Need Determination**

Below is the list of factors that were considered when determining which entities had been the most significantly impacted, or were considered essential for carrying out emergency services, when awarding GEER funds:

1. Has the LEA, IHE or other education related entity had access to other assistance?
2. What are the revenue declines, or increased COVID related costs, for the LEA, IHE or other education related entity? Are the revenue declines or COVID related costs considered one-time, short term, or long term?
3. Will the LEA, IHE, or other education related entity invest the funds in technology infrastructure and professional development that will improve or provide access to remote learning?
4. Will funds be used to provide equitable access or serve disadvantaged populations?

**Award Process**

1. LEA, IHE, other education related entities and shareholder requests to the Governor were reviewed according to the Need Determination process outlined above.
2. The Office of Budget and Program Planning along with the Governor's Education Policy Advisor made a recommendation to the Governor

**Funding Mechanism**

Grants

## System of Internal Controls

Reporting	Governor's Office Controls
<p>Management identifies and puts into effect actions needed to carry out specific responses to risks identified in the risk assessment process such as lack of current knowledge of reporting requirements, data input errors, segregation of duties concerns, fraud, inconsistent application of accounting standards, lack of documented bridge between source data and final reports for any reconciling items and lack of or inappropriate source data or analysis used as the basis of performance or special reporting.</p>	<p>Funds received under the CARES Act, and from the U.S. Department of Education, were issued with very little reporting guidance. In absence of specific federal requirements, general reporting compliance requirements will be followed. The Governor's Office of Budget and Program Planning requires a quarterly report from all subrecipients. In addition to financial summaries, subrecipients will describe the activities performed during the quarter and amounts awarded to individuals and businesses during that time period.</p>
<p>Management reviews applicable award agreements or contracts for specific reporting requirements and establishes a reporting calendar for review and approval.</p>	<p>Agencies and other entities receiving Coronavirus Relief Funds are required to submit quarterly reports to OBPP, beginning with the quarter ending 06/30/2020. As part of this reporting requirement, agencies will show their cumulative administrative and grant expenditures, along with a listing of all grants and other assistance provided during that quarter.</p>
<p>Knowledgeable supervisors review and approve reports for completeness and accuracy including comparing to source documentation (general ledger, third party evidence or other reliable records) and any reconciliations between source data to final reporting. Knowledgeable supervisor reviews subrecipient risk assessments to ensure they address compliance risks and Uniform Guidance requirements and approves individual subrecipient monitoring plans. Management period</p>	<p>Reports will compared to SABHRS and to other supporting documentation describing allowable uses of the Coronavirus Relief Fund award. Differences identified in this review will be researched and resolved.</p>
<p>Management periodically reviews the completeness and Management requires the use of a standard accuracy of and adherence to the reporting calendar.</p>	<p>Amy Sassano, Deputy Budget Director, will review all quarterly reports for accuracy and completeness. Sonia Powell and Angie Nelson will follow up with agencies to resolve any issues identified during this review.</p>
<p>Segregation of duties exists between those preparing and those reviewing and filing required reports</p>	<p>Separation exists between staff reviewing reports (Sonia Powell and Angie Nelson) and supervisory review by Amy Sassano.</p>
<p>Where segregation of duties is not practical, management selects and develops alternative control activities.</p>	<p>See above description.</p>



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