**Nevada Department of Education**

**Information requested in Attachment TIII**

**as of July 1, 2020**

**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;***

NDE’s Response: The Department has attached applicable excerpts from the Internal Controls Plan, titled “Grants-Risk Assessment IC-Excerpt.

The Notice of Funding Opportunity (NFO), which will be used to facilitate a competitive grant process for the distribution of the SEA portion of the ESSER funds, identifies points of contact for the development and, ultimately, the monitoring of subrecipients. Those key personnel include, but are not limited to:

**Program Technical Assistance from the Office of Student and School Supports**

| **Name** | **Email Address** | **Supports for Eligible Entities** |
| --- | --- | --- |
| Dr. Kulwadee Axtell | kaxtell@doe.nv.gov | Churchill CSD and Lander CSD |
| TeQuia Barrett | tbarrett@doe.nv.gov | Lincoln CSD and Lyon CSD |
| Lori Botelho | lbotelho@doe.nv.gov | Mineral CSD |
| Kristina Cote | kcote@doe.nv.gov | Washoe CSD and ePAGE |
| Blakely Hume | bhume@doe.nv.gov | Douglas CSD and Esmeralda CSD |
| Rhonda Hutchins | rhutchins@doe.nv.gov | Clark CSD and ePAGE |
| Chris James | chrisjames@doe.nv.gov | Nye CSD |
| Dr. Seng-Dao Yang Keo | skeo@doe.nv.gov | Institutions of Higher Education; non-profit community-based organizations focused on K-12 education in Nevada; and other Nevada state agencies/state-run entities that provide services to K-12 students |
| Gabby Lamarre, Esq. | glamarre@doe.nv.gov | Institutions of Higher Education; non-profit community-based organizations focused on K-12 education in Nevada; and other Nevada state agencies/state-run entities that provide services to K-12 students |
| Dr. Sophia Masewicz | smasewicz@doe.nv.gov | Clark CSD |
| Kristen Mokofisi | kmokofisi@doe.nv.gov | Washoe CSD and Eureka CSD |
| Maria Sauter | msauter@doe.nv.gov | Institutions of Higher Education; non-profit community-based organizations focused on K-12 education in Nevada; and other Nevada state agencies/state-run entities that provide services to K-12 students |
| Dr. Melissa Schroeder | mschroeder@doe.nv.gov | Pershing CSD, Storey CSD, and K-12 private schools |
| Greg Severance | titleiva@doe.nv.gov | SPCSA and ePAGE |
| Dr. Susan Ulrey | sulrey@doe.nv.gov | Elko CSD |
| Colin Usher | cusher@doe.nv.gov | Carson City SD |
| Karl Wilson | karlwilson@doe.nv.gov | Institutions of Higher Education; non-profit community-based organizations focused on K-12 education in Nevada; and other Nevada state agencies/state-run entities that provide services to K-12 students |
| Dr. Tina Winquist | twinquist@doe.nv.gov | Humboldt CSD and White Pine CSD |

 **Grants Technical Assistance from the Grants Management Unit**

| **Name** | **Email Address** | **Supports for Eligible Entities** |
| --- | --- | --- |
| Lynn Hoffman | lhoffman@doe.nv.gov  | Grants management |
| Stefani Hogan | skhogan@doe.nv.gov | Grants management |
| Marko Markovic | m.markovic@doe.nv.gov | Grants management and ePAGE |

 ***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***

NDE’s Response: The Department implemented a comprehensive Subrecipient Risk Assessment in May 2020, which includes financial and programmatic criteria and is more robust than assessments implemented in prior years. Each Local Education Agency (LEA) awarded state and federal funds has been or will soon be assessed, based on submitted and publicly available fiscal year 2019 data. The Subrecipient Risk Assessment process is a proactive approach to detecting administrative, fiscal and programmatic strengths, as well as opportunities for improvement.

Subrecipients of CARES Act ESSER funding, who are not currently subrecipients of funding through NDE, will also receive an assessment and a risk score, which will determine the frequency and method of subrecipient monitoring. Please see the attached “Risk Assessment Plan” as evidence.

***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.***

NDE’s Response: The Federal and State Assurances, which are included in the Notice of Funding Opportunity and will be included in the subgrant agreement, identify the processes subgrantees must adhere to in order to be eligible for reimbursement through this grant. These assurances are consistent with other NDE managed grants, funded through state and federal appropriations.

For specific detail, please refer to “Notice of Funding Opportunity\_ESSER\_Appendix I”.

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

1. ***Revised risk assessment and ranks and prioritizes LEAs with consideration for new criteria identified as a result of receiving ESSER funds;***

NDE’s Response:The Department’s Subrecipient Risk Assessment and associated monitoring plan strategically address areas of fiscal and/or programmatic improvement. Additionally, Department program staff meet regularly with subrecipients – in person, virtually, or soon, using the Department’s desktop monitoring system, to monitor program implementation. Additionally, the grants management team reviews requests for reimbursement, which are due monthly, to ensure expenditures are appropriate and supported by required documentation. Through this collaboration, any subrecipient grant implementation issues are monitored and addressed. The same methodology will be applied to subrecipients of ESSER Funds. Please see attached excerpt of recently revised department internal controls as evidence.

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

***c. Schedule for subrecipient monitoring, including both programmatic and fiscal issues, based upon the Grantee’s revised risk assessment.***

**NDE’s Response to Sections b and c:**  As mentioned in Section i.b. above, the Subrecipient Risk Assessment yields a risk score based on subrecipient-submitted and publicly available programmatic and financial reports. The level of monitoring a subrecipient will receive is contingent upon whether that entity received a low, medium or high-risk score. The higher the assessed risk score, the more frequent the subrecipient will be monitored.

A monitoring schedule will be developed, and associated protocols will align with assessed risk level. Please see attached excerpt of recently revised department internal controls as evidence, titled “Grants-Risk Assessment IC-Excerpt.