

The Wisconsin Department of Public Instruction (WDPI) will follow internal controls and monitoring procedures established for all federal grants and in accordance with the 2 CFR 200 Federal Uniform Grant Guidance, the Education Department's General Administrative Regulations, and Wisconsin's Uniform Financial Accounting Requirements, to ensure funds are used for allowed purposes under ESSER. These established internal controls and monitoring plan include the following:

- Conducting the annual fiscal risk assessment for all sub-recipients of federal grants (per 2 CFR 200.331(b)) and applying terms and conditions to all federal grant awards for those sub-recipients who are at risk.
- Developing and providing technical assistance to sub-recipients to ensure they understand requirements for ESSER grants.

Technical assistance includes:

- Providing ESSER information during WISEgrants Podcasts.
- Collaborating with the Wisconsin Association of School Business Officials to host an annual conference on federal grant requirements.
- Supporting individual LEAs as needed.
- Creating two websites for sub-recipients:
  1. General federal grants management information: <https://dpi.wi.gov/wisegrants>. This website includes technical assistance documents for LEAs regarding the Federal Uniform Grant Guidance (2 CFR 200) including written procedures for cash management, verifying allowable costs, and conflicts of interest.
  2. ESSER grant requirements: <https://dpi.wi.gov/cares/esser-grants>. This website includes the following technical assistance documents:
    - a. Start guide for LEAs;
    - b. FAQ;
    - c. Ensuring compliance with GEPA 427;
    - d. Equitable Participation for Private Schools;
    - e. Assuring that that the LEA is paying employees to the greatest extent practicable; and
    - f. Eligible costs.

The website will also soon include:

g. CARES Act reporting requirements.

- Developing an ESSER grant application review guide and a training plan for WDPI grant reviewers to ensure consistency during the ESSER grant application review.
- Administering the ESSER grants through a department-developed federal grants management system, WISEgrants, which aligns with the 2 CFR 200 Federal Uniform Grant Guidance, the Education Department's General Administrative Regulations, and Wisconsin's Uniform Financial Accounting Requirements.

WISEgrants is developed and managed by dedicated WDPI staff, so the ability to distribute and monitor ESSER funds is streamlined and executed with expediency. LEAs must complete the following steps for ESSER grants:

1. Digitally sign assurances that the LEA will comply with the provisions of all applicable statutes and regulations, including an assurance about maintaining staff to the extent practicable.
2. Digitally sign a current copy of the assurances that meet the requirements of section 442 of the General Education Provisions Act (GEPA) (20 U.S.C. 1232e).
3. Upload an affirmation of consultation form from each private school located within the school district's boundaries confirming or denying their participation in ESSER grant services. Amounts for equitable participation will automatically be calculated in WISEgrants.
4. Provide a description of the steps the LEA proposes to take to ensure equitable access to, and participation in, its Federally-assisted program for students, teachers, and other program beneficiaries who may experience any of these barriers: gender, race, national origin, color, disability, and age as required under GEPA Section 427.
5. Develop separate budgets, under a single grant, for regular education, special education, and private school equitable services. The WISEgrants web-based budget software has the capability of
  - a. Tying each detailed budget item to an allowable activity under Section 18003(d) including:
    - i. Preparedness and Response to COVID-19
    - ii. Outreach & Service Delivery to Special Populations

- iii. Addressing Long-term School Closure
      - iv. Educational Technology
      - v. Mental Health Services and Supports
      - vi. Addressing Afterschool and Summer Learning
    - b. Tying detailed budget items to specific private schools served by the LEA.
    - c. Collecting staff FTE to determine the LEA's need to use federal funds to continue employing existing staff.
    - d. Tracking carryover amounts for each budget type (regular education, food service, special education and private school services).
  - 6. Only allowing LEAs to claim funds based on WDPI-approved applications. Funds will be claimed and reimbursed by budget type (general education, food service, special education, private school services) and by allowable ESSER activity (Preparedness and Response to COVID-19, etc.).
  - 7. Provide and retain Grant Award Notifications to LEAs.
- Reviewing claims for reimbursement submitted by LEAs via WISEgrants to ensure compliance with the approved budget/allowable costs. Once claims are approved by WDPI's grant accountants and the LEA is paid, the business office accountants at WDPI request reimbursement from G5.
  - Retaining grant applications, claims, and other data in WISEgrants to meet the state and federal regulations regarding records retention policies and procedures.
  - Coordinating and training external, independent auditors conducting single audits on LEAs federal funds. Include specific information about the ["Paying Employees" assurance](#) in WISEgrants and ask them to review claims from LEAs who selected option 2 do not include expenses until on or after they resumed paying employees and/or contractors.

*For example, if an LEA laid off employees and discontinued payments to contractors at the start of the public health emergency, and the LEA subsequently determines that its "greatest extent practicable" is to recall those employees and resume those payments on May 1, then the LEA's ESSER budget could include allowable expenditures incurred from May 1 onward.*

- Following up with LEAs on audit findings and issuing management decisions in accordance with 2 CFR 200.331.

WDPI has designated two teams responsible for this work. The Title I and School Support Team under the direction of Jonas Zuckerman will be responsible for developing technical assistance for LEAs and private schools, approving their grant applications, and ensuring compliance with private school equitable participation and other programmatic requirements such as GEPA 427. The School Financial Services Team, under the direction of Dan Bush, is responsible for conducting the annual fiscal risk assessment for sub-recipients of federal awards, reviewing and approving claims for reimbursement, and working with the independent auditors.