ESSER 60-Day Report

Florida Department of Education

July 2020

INTERNAL CONTROL PLAN

1. Management Structure and Key Personnel:

The ESSER Formula Grant is managed by the Division of K-12 Public Schools, and Vice Chancellor Melissa Ramsey is the lead personnel on these grants. The lead office and personnel for the initiatives to be funded using the state-level reservation for ESSER funds is included in the budget narrative included in this report.

1. Internal and Subrecipient Risks and Strategies to Mitigate Such Risks

The department will manage its ESSER grant and supported activities to ensure compliance with all applicable Federal requirements, in particular that the ESSER funds are used for allowable purposes through the grant administration and monitoring procedures described in the monitoring plan attached hereto. In general, the compliance monitoring begins with the application and budget review that ensures that local educational agencies (LEAs) plan to utilize program funds for authorized purposes. LEAs are subject to additional monitoring (either desktop or onsite). We note that, due to COVID-19, monitoring will likely be conducted by remote communication, unless onsite monitoring is necessary. LEAs will be designated for additional monitoring based upon a risk assessment. All LEAs are required to maintain auditable primary documentation that is available on demand and that supports all program expenditures. LEAs must regularly submit aggregated expenditures to the department and, at close-out, must reconcile expenditures to the approved budget. LEAs are subject to the department’s fiscal controls and terms specified in the department’s grant management manual titled, “Project Application and Amendment Procedures for Federal and State Programs.” LEAs are subject to the federal single audit, and the department is responsible for resolving any findings pertaining to federal education grants.

Sub-recipient monitoring is ongoing and continuous. Attached is the department’s monitoring plan for the ESSER program. A schedule of monitoring will be determined based upon a risk assessment after awards are made.

In addition to the monitoring and internal control plan attached hereto, the application and award process and control protocols are as follows:

The FDOE will utilize RFAs to outline the specific allowable and unallowable program activities and requirements, recordkeeping and reporting requirements, and expenditure reconciliation requirements.

Applicants will submit a narrative application that outlines and describes the proposed activities for the program. The applications include a line item budget that describe the proposed expenditures. Proposed expenditures must align to the proposed activities.

The FDOE will review the application narrative and budget to be sure the program requirements are appropriately aligned and that budget items are reasonable, allowable, allocable and necessary. The FDOE will work with the applicants on any corrections prior to awards being issued.

Awards will (or have) be made based on the outlined RFA requirements and the complete application and budget from the LEA (or other recipient). FDOE staff will monitor reported expenditures to ensure they are reasonable and allowable.

Funds will be made available to recipients via the secure online Florida Grants System, FLAGS. Recipients will be allowed to request advance cash as needed for immediate requirements to carry out the purpose of the program. Federal cash on hand must not exceed the lesser of $50,000 or 10 percent of the approved allocated award and recipients must not have federal cash on hand for more than 3 working days. Recipients may report expenditures daily as they occur. System controls are in place that will not allow a recipient to request cash draws for a specific project that would increase the cash on hand over the lesser of $50,000 or 10 percent of the project allocation award. Reported expenditures are reconciled against the approved budget. Any discrepancies are immediately addressed with the program manager. Final project disbursement reports must be submitted with a signature by the chief financial officer, and must include detail to support the expenditures. If the expenditure total is less than the cash advances/draws, the recipient must issue a refund to the FDOE.

Recipients are required to maintain records of program activities and financial expenditures and any other documentation necessary for pre or post audit review. Recipients will be subject to audit and monitoring.

LEAs will be responsible for providing services to non-public schools in their districts. In addition, auditable records, such as receipts and invoices, must be kept to support all expenditures.

1. Assuring access to source documentation.

As described in section b. above, all subrecipients are required to maintain records of program activities and financial expenditures and any other documentation necessary for pre or post audit review. Recipients will be subject to audit and monitoring.

MONITORING PLAN

A detailed monitoring plan is included with this report, as well as a risk assessment template and scoring rubric. The risk assessment will be completed after awards in the larger ESSER initiatives are made. A schedule of monitoring will be created after the risk assessments are complete. Desktop/remote monitoring will begin in Spring 2021.