

Commonwealth of Massachusetts

Initial Report on the Governor's Emergency Education Relief Fund

July 14, 2020

1. Please describe the State's process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:
 - a. Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;
 - b. The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:
 - i. "Most significantly impacted by coronavirus;" and/or
 - ii. "Essential" for carrying out emergency educational service;
 - c. The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and
 - d. Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.

The Massachusetts Executive Office of Education has been working closely with the Governor's Office, state agencies, and key stakeholders to determine the best use of GEER funds, in coordination with the Department of Elementary and Secondary Education, the Department of Higher Education, the Executive Office for Administration and Finance, the Executive Office of Health and Human Services, and stakeholder groups representing LEA's, IHE's, and private schools.

While details are still being finalized, the initial plan is to use GEER funds for some or all of the following purposes:

Elementary and Secondary Education:

- *Contracts to educational entities to provide early literacy supports, including tutoring, for children prek-3rd grade*
- *Contracts to educational entities to support online AP and college courses for high school students*
- *Grants to LEA's to expand virtual school enrollment*
- *Grants to private schools to mitigate the costs of reopening and support remote learning*

Higher Education:

- *Contracts for strategic consulting services to assess the fiscal impact of COVID-19 on public IHE's*
- *Grants to IHE's to mitigate the costs of bringing students back to campus safely in the Fall*
- *Grants to public and small private IHE's at risk of insolvency/closure*
- *Grants to IHE's for emergency need-based financial aid to ensure continued enrollment*

The timeline for awarding GEER funds will depend on the purpose. For the funding intended to support Fall reopening, criteria will be finalized in July, and proposals will be due in August, so that funds could be awarded in early Fall. Smaller amounts of funding to support strategic consulting services and provide supports to IHE's at risk of insolvency or closure may extend into 2021.

We will use several criteria to determine which LEA's, IHE's and other education-related agencies are most significantly impacted by COVID-19 and/or are essential for carrying out emergency educational services. For grants to private K-12 schools and IHE's, we will use a formula distribution weighted towards schools that serve significant numbers of low-income students. For all contracts, we will use a competitive procurement process that follows all state procurement laws and includes criteria to select the most qualified vendor(s). For grants to IHE's at risk of closure, we will rely on an independent assessment of the institution's finances.

To ensure that funds are spent for specific purposes or activities, we will require LEA's and IHE's to provide documentation related to what goods and services were purchased.

2. Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.313.

The Executive Office of Education's (EOE) Internal Control Plan is submitted annually to meet the requirements of the Office of the State Comptroller (OSC) Internal Control Guide June 2015, and legislation requiring the development and implementation of internal controls for Commonwealth agencies, Chapter 647 Acts and Resolves of 1989.

The OSC's Internal control Guide's format is based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management Integrated Framework guidance and incorporates the Standards for Internal Control in the Federal Government's (known as the Green Book) adaption of COSO's Internal Control — Integrated Framework (2013).

3. If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers' unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.

At this time we do not anticipate using GEER funds for this purpose.

4. If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.

We will require the LEA's to provide documentation attesting that they have provided equitable services to non-public schools located within the LEA.