

INTERNAL CONTROL AND SUBRECIPIENT MONITORING PLAN

as required by the

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND

July 15, 2020

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1.0 PURPOSE

The purpose of this document is to provide the U.S. Department of Education (Department) with the required internal control and subrecipient monitoring plans as required by the terms of the Elementary and Secondary School Emergency Relief (ESSER) Fund grant. The New Hampshire Department of Education (NHDOE) was awarded an ESSER Fund grant on May 1, 2020 as noticed by the Department's Grant Award Notification (GAN).

2.0 SCOPE

Based on the descriptions provided in Attachment T of the ESSER Fund grant GAN, the NHDOE understands it is the Department's expectation that an internal control plan be developed that achieves the following:

- Identifies the management structure for implementing the ESSER Fund grant, including the key personnel responsible for managing and monitoring subrecipients;
- Identifies risks, both internal NHDOE and subrecipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and
- Describes how the NHDOE 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.

Similarly, the NHDOE understands it is the Departments' expectation that a subrecipient monitoring plan be developed that includes the following:

- Revised risk assessment and ranks and prioritizes LEAs with consideration for new criteria identified as a result of receiving ESSER funds;
- Development and implementation of revised monitoring protocols; and
- Schedule for subrecipient monitoring, including both programmatic and fiscal issues, based upon the NHDOE's revised risk assessment.

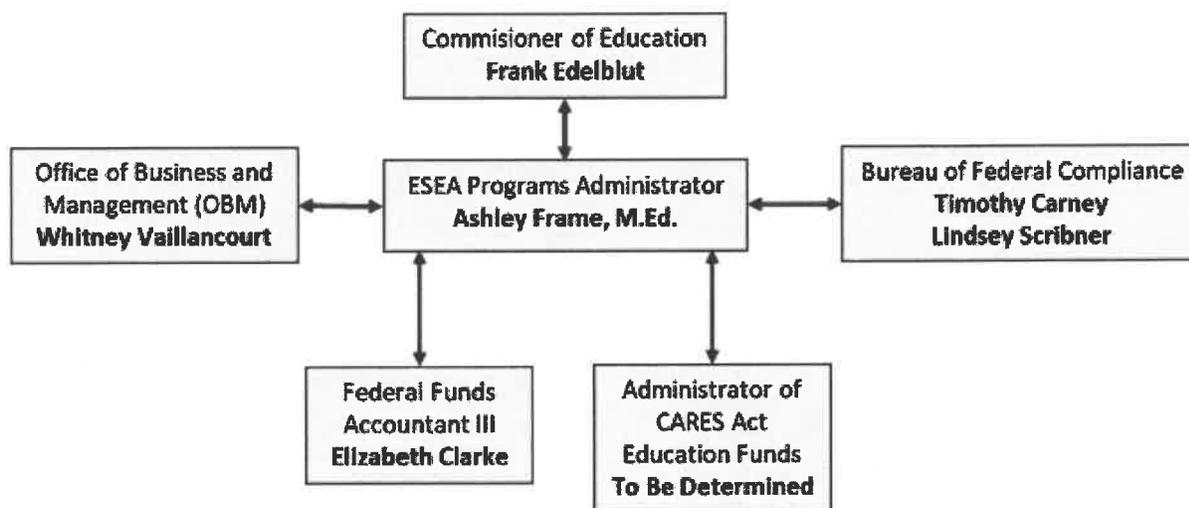
The NHDOE believes the following sections, and related appendices, will fulfill the NHDOE's obligations and meet the Department's expectations with respect to the internal control and subrecipient monitoring requirements for the ESSER Fund grant.

3.0 INTERNAL CONTROL PLAN

3.1 ESSER Fund Grant Management Structure

The following schematic illustrates the proposed ESSER Fund grant management structure. Brief descriptions of each of the key personnel responsible for management of the grant and monitoring of the grant subrecipients is also provided.

Proposed ESSER Grant Management Structure



3.1.1 Commissioner of Education

The Commissioner of the Department of Education, Frank Edelblut, will serve as the senior Executive overseeing the ESSER Fund grant for the NHDOE. The Commissioner will act as the lead Federal contact for the ESSER Fund grant and will also work in concert with the New Hampshire Governor’s Office staff to assure the use of ESSER Fund grant funds aligns with the overall strategy of the State of New Hampshire’s response to the COVID-19 pandemic.

3.1.2 ESEA Programs Administrator

The ESEA Programs Administrator II, Ashley Frame, M.Ed., will act as the overall Program Manager for the ESSER Fund grant. As the Program Manager, Mrs. Frame will supervise the Administrator of CARES Act Education Funds (see 3.1.3 below). Mrs. Frame will also coordinate with the NHDOE Office of Business and Management (OBM) on fiscal requirements and the Commissioner of Education regarding the status of the ESSER Fund grant.

3.1.3 Administrator of CARES Act Education Funds

The NHDOE is in the process of hiring an Administrator I to act as the overall Administrator of CARES Act Education Funds awarded to the NHDOE. The Administrator I will be responsible for reviewing and approving subrecipient ESSSR Fund grant applications, providing subrecipient technical assistance and guidance, completing programmatic monitoring of selected subrecipients and developing the required ESSER Fund grant quarterly reports. The NHDOE plans to have this position filled no later August 1, 2020

3.1.4 Federal Funds Accountant III

The Federal Funds Accountant III, Elizabeth Clarke, will work with both the ESEA Programs Administrator and the ESSER Grant Fund Administrator I in the review and approval of the initial LEA ESSER grant applications (budget portion only) and the subsequent monthly LEA reimbursement requests. In completing this work, Mrs. Clarke confirms that prior approved allocation are not exceeded, the appropriate indirect cost rates are being applied, period of performance is not being violated and that the appropriate accounting functions and object codes are being used for grant activities.

3.1.5 Office of Business Management (OBM)

OBM will provide fiscal management and control for the ESSER Fund grant. Such services will be provided in accordance with OBM's established Federal grant fund internal controls and practices. The day to day management of the ESSER Fund grant has been assigned to Whitney Vaillancourt, Business Administrator II (BA III). Ms. Vaillancourt also provides OBM related services for a number of other Federal grant programs, as such, she is experienced in many facets of Federal grant fiscal requirements. This BA III position will oversee such areas as budget monitoring and adjustment, tracking all contracts and expenditures, reviewing and coding all invoices and travel reimbursements. Other staff within OBM will provide ancillary services also in accordance with OBM's existing Federal fund internal controls and practices.

3.1.6 Bureau of Federal Compliance

The Bureau of Federal Compliance (BFC) provides consolidated fiscal monitoring of all NHDOE Federal grant subrecipients. The BFC completes annual subrecipient risk assessments, undertakes extensive subrecipient fiscal monitoring, provides both NHDOE Program Administrators and subrecipients with training and technical assistance resources related to the proper management of Federal grant funds, and enacts enforcement actions when necessary all in general accordance with the requirements of 2 CFR 200.331. The ESSER Fund grant has been included in the BFC's recently completed FY21 Local Education Agency (LEA) risk assessments and fiscal monitoring program. The BFC consists of two staff members that include an Administrator III (Timothy Carney) and an Agency Audit Manager (Lindsey Scribner).

3.2 Risk Identification and Mitigation Strategies

The NHDOE is in the early stages of improving its internal control structure to come into compliance with the requirements of 2 CFR 200.303. The NHDOE anticipates the resulting internal controls will be in general compliance with guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States.

In the interim, the NHDOE has reviewed its current system of internal controls and practices as they may relate to the management of the ESSER Fund grant. The sections below represent areas of potential risks, both internal and external, associated with implementing the ESSER Fund grant program based on past performance and presents strategies for mitigating those potential risks as applicable.

3.2.1 Internal Risk and Mitigation

The following sections provide a brief description of some of the potential areas of internal (NHDOE) risks and related mitigation efforts being undertaken as part of NHDOE's overall management of the ESSER Fund grant.

3.2.1.1 Budget Development

The development of the three components of the ESSER Fund grant budget was primarily driven by the ESSER Fund grant requirements. The NHDOE Commissioner of Education elected to allocate no more than 90 percent of the grant funds to local educational agencies (LEAs). Thereafter, the Commissioner of Education elected to use the full ½ of 1 percent of the total ESSER Fund grant for administrative purposes. The remainder of the ESSER Fund grant state reserve will be used to address emergency needs related to the COVID-19 pandemic. To reduce the potential risk for error, the initial calculation of the amounts for each budget component were reviewed and confirmed during the OBM Form 11 process as described below.

Following the establishment of the three ESSER Fund grant budget components, the NHDOE submitted a fiscal item to the Governor of New Hampshire requesting authority to accept and expend the ESSER Fund grant in accordance with existing State procedures. A copy of the approved fiscal request document is included as Appendix A.1.

The NHDOE OBM worked closely with the ESEA Programs Administrator using existing processes and procedures to establish the ESSER Fund grant within the NHDOE financial system. As an example of some of the internal controls around this action, the Form 11 and Form 12 procedures (along with form templates) are included in Appendix A.2. The Form 11 process is used to document the establishment of the overall budget for the grant. This process is also used to establish and track any subsequent changes to the grant budget over time. The process controlled by the Form 12 procedure is specific to allocating the "pass-through" amount to be granted to LEAs into the NHDOE Grants Management System (GMS). Similar to the Form 11, the Form 12 process is also used to

document and track any subsequent changes to the “pass-through” amounts in the GMS over time.

In addition to the Form 11 and Form 12 processes, OBM also utilized additional processes/practices to create activity codes within the grant and establish the criteria for the Federal drawdown timing under the existing New Hampshire State Treasury Agreement in accordance with the Cash Management Improvement Act (CMIA).

The implementation of these various procedures and practices by OBM reduces the overall potential risk of errors and/or omissions related to establishing the ESSER Fund grant in the NHDOE financial system.

3.2.1.2 ESSER Fund grant Program Assurance Development

As is NHDOE’s practice, a separate grant program specific program assurance document was prepared and provided to all the potential ESSER Fund grant subrecipients. A copy of this document, entitled Elementary and Secondary School Emergency Relief (ESSER) Fund Program Assurances, dated May 11, 2020 is included in Appendix A.3. Each grant subrecipient is required to properly execute this document and return it to the NHDOE by uploading it to the GMS prior to the NHDOE approving any ESSER Fund grant application.

In developing the Program Assurances document, the BFC reviewed the requirements as contained in the Certification and Agreement for Funding Under the Education Stabilization Fund Program, Elementary and Secondary School Emergency Relief Fund (ESSEWR Fund) document. All required assurances, including those noted by reference, were incorporated into the ESSER Fund Program Assurance document. Following the completion of a draft version by BFC staff, the ESSER Fund Program Assurance document was reviewed by the NHDOE Commissioner of Education as well as Chris Bond (Attorney III) to reduce the potential risk of errors of omissions. The final version of the ESSER Fund Program Assurance document was emailed to all School Districts on May 15, 2020 and to all Charter Schools with additional technical assistance in the form of a Zoom conference call on May 19, 2020.

The creation and distribution of a program specific set of assurances reinforces the LEA compliance with applicable rules, regulations and laws applicable to the ESSER Fund grant.

3.2.1.2 LEA Allocation Calculations

Pursuant to Section 18003 of the CARES Act, individual LEA ESSER Fund grant allocations are based on an LEA’s proportionate share of the FY19 Title I, Part A award. The NHDOE, upon receipt of regulatory and guidance documents from the Department, allocated ESSER Fund grants to all eligible LEAs according to a formula based on population and poverty rate (formula for Title I, Part A funds). The allocation calculations were prepared

by the Federal Fund Accountant III. During the allocation process it was necessary to make adjustments for new Charter Schools. The resulting allocation calculations were then reviewed by the Commissioner of Education to reduce the potential risk of errors or omissions. A draft copy of the LEA ESSER Fund grant allocations was sent by email to all LEAs on May 15, 2020. The final LEA ESSER Fund grant allocations (unchanged from the draft amounts) were uploaded to the GMS for each LEA on June 3, 2020. A copy of a May 11, 2020 letter that summarizes the draft LEA ESSER Fund grant allocations is included in Appendix A.4.

3.2.1.3 ESSER Fund Grant Application Development

The NHDOE developed an ESSER Fund grant application for LEA use within its GMS. The application allows LEAs to submit application documents, including ESSER Fund grant program assurances, documentation of compliance with the General Education Provisions Act (GEPA), Equitable Services attestations, proposed grant activities, etc. GMS enables two-way communications between the NHDOE and the LEA during the grant submittal and approval process and is the vehicle LEAs use to request reimbursement of grant funds.

The ESSER Fund grant application developed within GMS allows LEAs to select from six predefined Categories and then from 12 Priorities for activities specifically allowable within the ESSER Fund grant legislation (CARES Act Section 18003(d)). The Category and Priority lists are accessed by the LEA within the grant application using a pull-down function.

The ESSER Fund grant taxonomy (available Category and Priority items) is presented in the following Table.

ESSER Fund Grant Application Taxonomy

Category	Priority	ESSER Allowable Activity #
Remote Instruction	Technology	9
	Software	9
	Materials	9
	Training and Coaching	1
	Staffing Overtime	12
	Family Support	8
Remote Support	Food Programming	8
	Special Education – IDEA	1
	21C/Childcare	11
	ESOL	4
	Homeless	1
	Student Wellness	10
	Staffing Overtime	3

	Contractors	12
Facilities	Cleaning Supplies	7
	Staffing	12
	Signage	7
	Contractors	12
	Communications	7
Preparing for 20-21 School Year	Recruitment and retention of new staff and experienced staff	1
	Professional Development on diagnosing or using diagnostic testing	
	SEL Support of students and staff	10
	Professional Development on successful ways to transition back to school	6
	Professional Development to support curriculum changes	1
	Professional Development on Flipped Classroom	1
	Professional Development on Universal Design and UBL	1
	Professional Development to support leadership	3
Equitable Services	Any of the above priorities as appropriate	All
Indirect Costs	Applied to activity costs as allowable	All

The provision of the Categories and Priorities as described above in the ESSER Fund grant application will reduce the risk of grant funds being inadvertently used for unallowable purposes. Further, by linking the LEA's activities to one of the 12 CARES Act allowable uses of funds in the GMS, the NHDOE can provide comprehensive and flexible reporting on how funds were expended by LEAs across the State in response to the COVID-19 pandemic.

3.2.1.4 ESSER Fund Grant Review and Approval Process

The Administrator of CARES Act Education Funds will review each LEA's grant application in GMS and complete the following.

- Verify that the GEPA 427 Statement has been uploaded to GMS and is appropriately responsive;
- Verify that the ESSER Fund Grant Program Assurances document has been uploaded to GMS and are properly executed;

- Review the LEA's responses to the four required questions in the grant application and assure they are reasonable and responsive;
- Confirm the selected Private School Equitable Participation methodology and amount is entered;
- Confirm that the LEA's DUNS number is entered in the application and that the SAMS expiration date is current; and
- Review the proposed activities for allowability (see below for more detail).

If the above six items are acceptable, the Administrator of CARES Act Education Funds will mark the application as "Budget Review". Should any of the six items not be acceptable, meaning the application is not in "substantially approvable" form, the application will be marked as "Returned" using the GMS functionality. Following this action, a notification will be sent to the LEA's designated contact so they may modify their application in accordance with the comments/guidance provided by the Administrator of CARES Act Education Funds in the GMS comment section. Once the LEA returns the updated application, the review process is repeated until the application can be marked as "Budget Review".

Once the application has been marked as "Budget Review", the Federal Fund Accountant III is notified by GMS. The Accountant III then reviews the grant application from a fiscal perspective to verify the accuracy of indirect costs, function and object codes, determines an individual award number for identification of distinct grant, etc. Similar to the programmatic review completed by the Administrator of CARES Act Education Funds, the Federal Funds Accountant III will either mark the application as "Approved" or return the application to the LEA with comments for corrections. Once the application is marked "Approved", a grant award notification (GAN) containing the required elements of 2 CFR 200.331(a) is automatically generated and sent to the LEA through the GMS.

It should be noted that when the status of an LEA application changes (from "Submitted" to "Budget Review" for example) an email is sent to the ESEA Programs Administrator by GMS. This allows the ESEA Programs Administrator an opportunity to review the application and the review process on an as-needed basis to reduce the risk of errors or omissions.

3.2.1.5 Determination of Allowable Activities

In accordance with the requirements of 2 CFR 200.302(b)(7), the NHDOE has developed the following written procedure for determining the allowability of ESSER Fund grant costs in accordance with 2 CFR 200 Subpart E – Cost Principles.

Prior to reviewing any ESSER Fund grant application, the Administrator of CARES Act Education Funds will become familiar with the ESSER Fund grant requirements as

documented in the CARES Act. In completing a review of allowability, the Administrator of CARES Act Education Funds will compare each grant activity description contained within the grant application in GMS to following list;

- Any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), the Carl D. Perkins Career and Technical Education Act (Perkins), or the McKinney Vento Homeless Education Assistance Act;
- Coordination of LEA preparedness and response efforts to improve coordinated responses with other agencies to prevent, prepare for, and respond to coronavirus;
- Providing principals and other school leaders with the resources necessary to address school needs;
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
- Developing and implementing procedures and systems to improve LEA preparedness and response efforts;
- Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases;
- Purchasing supplies to sanitize and clean LEA facilities;
- Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance on IDEA requirements, and ensuring other educational services can continue to be provided consistent with all applicable requirements;
- Purchasing educational technology (including hardware, software, and connectivity) for students served by the LEA that aids in regular and substantive educational interactions between students and their classroom teachers, including assistance technology or adaptive equipment;
- Providing mental health services and supports;
- Planning and implementing activities related to summer learning and supplemental afterschool programs and addressing the needs of low-income

students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care; and

- Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.

The Administrator of CARES Act Education Funds may also communicate with various NHDOE program staff (IDEA, Perkins, Title IA, etc.) on an as-needed basis to determine the allowability of activities as well as any restrictions which may exist under those particular programs.

LEAs will be notified of any activities that are determined to be unallowable through the return of their grant application in the GMS. A discussion of why an activity is unallowable will be included in the comment section of the returned application. If the LEA chooses to submit a revised activity, the above process will be repeated until all activities are deemed allowable.

3.2.1.6 LEA Reimbursement Process

Federal grant reimbursement requests are submitted by each LEA through the GMS on a monthly basis. The Federal Fund Accountant III reviews each request and will use the GMS functionality to mark as "Approved". If the reimbursement request is not ready to be approved, the request will be returned to the LEA through the GMS with an explanation of why it was not approved and a request to make needed changes and resubmit.

On a weekly basis (typically Monday mornings), OBM staff open the GMS to process the grant reimbursement requests approved by the Federal Funds Accountant III from the previous week. After they have been processed, an automated overnight process transfers all of those payments from the GMS to NHFirst (the State of New Hampshire financial management system). The following morning, OBM staff reconcile the payments generated in NHFirst with the ones processed in GMS to confirm the transfer process operated correctly. An OBM job aid outlining this process is attached as Appendix A.5. After reconciling them, OBM staff release the payments in NHFirst and the OBM Business Administrator IV approves them. Then they are approved by the New Hampshire Department of Administrative Services (DAS) Bureau of Accounts (BOA) and either an ACH payment or a physical check is sent out to the LEA.

3.2.1.6 Grant Closeout

Approximately two months before the end of the period of performance of the ESSER Fund grant, the Federal Funds Accountant III will contact the LEAs to remind them of the approaching end date of their grant. A second reminder is sent approximately one month before the end date of the grant asking that the LEA submit their final grant reimbursement report. During the first 45 days after the end of the grant's period of

performance, delinquent LEAs are contacted and encouraged to submit their final reimbursement reports. Once the 45-day period expires, all LEA grants are closed in GMS by the Federal Funds Accountant III and marked as "Final".

Once the Federal Funds Accountant III has marked the grants as "Final", OBM initiates its closing process as outlined in their Closing Grants Procedure which is included in Appendix A.6.

3.2.2 Subrecipient Risk and Mitigation

The following sections provide a brief description of some of the potential areas of external (LEA) risks and related mitigation efforts being undertaken as part of NHDOE's overall management of the ESSER Fund grant.

3.2.2.1 Technical Assistance Efforts

The NHDOE has engaged in providing its ESSER Fund grant subrecipients with technical assistance resources from very early on in the ESSER Fund grant process. The following sections highlight some of the more substantial efforts to date.

- *ESSER Web Page on NHDOE Web Site*

The NHDOE developed a CARES Act and ESSER funding web page on its public web site to provide both LEAs and the general public with pertinent information about both programs. The web page includes general information about the ESSER Fund, a list of allowable activities, the language of Section 18003 of the CARES Act as well as helpful documents. The ESSER web page can be reached by using the following link <https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-instructional-support/cares-act-funding>. The NHDOE will update the content of the web page as needed to reflect any changes to the CARES Act or to provide additional technical resources.

- *Allowability Sheet*

In order to assist potential subrecipient LEAs in the planning and early preparation of their ESSER Fund grant application, the NHDOE issued guidance on allowable uses of funds on May 11, 2020. This document, entitled CARES Act ESSER Summary is attached as Appendix A.7.

Equitable Services

The NHDOE developed an Equitable Service Guidance Document which was provided to ESSER Fund grant subrecipients on July 9, 2020. A copy of this guidance document is included in Appendix A.8.

A Title VIII equitable services calculator was developed by the NHDOE to provide a resource for LEAs as they calculate proportional equitable services under the

Title IC, Title IIA, Title IIIA, Title IVA, and Title IVB programs, as well as for LEAs who plan to use the proportional formula as they calculate equitable services for their ESSER funds under the CARES Act. The calculator uses published total student enrollment counts collected by the NHDOE for each LEA and each non-public school in the state. LEAs are not required to use the calculator, but may choose to do so as part of the required consultation process in the provision of equitable services.

A Title I, Part A Equitable Services calculator was also been developed to assist LEAs in calculating the proportional set-aside fund amounts necessary to provide services for eligible, low-income students attending non-public schools. The calculator is based on a proportional student population count of all eligible low-income students residing within the geographic boundaries of the public school district. While the NHDOE recognizes and allows for LEAs to calculate equitable services based on a number of different proportional formulas allowed under the Every Student Succeeds Act, this particular calculator was developed based upon the most common calculation method.

These calculators are not meant to be a substitute for any part of the required consultation process between the LEA and participating non-public schools. These calculators have been developed in an effort to streamline the calculation process and reduce the amount of time LEAs spend manually calculating proportional shares of set-aside funds. Copies of select tabs from each of the Excel-based calculators are included in Appendix A.8.

General Education Provisions Act (GEPA) Section 427

The NHDOE utilized the ESSER Fund grant as an opportunity to deliver additional technical assistance on the requirements around GEPA 427. It has been the NHDOE's experience that its LEAs struggle in understanding the GEPA 427 requirements. As such, the NHDOE provided potential subrecipient LEAs with two technical assistance documents. The first document, entitled General Education Provisions Act (GEPA) Section 427 and 442 Requirements is a fillable document subrecipient LEAs must complete and submit as part of their ESSER Fund application process. The second document, entitled Info Sheet – General Education Provisions Statement, provides general guidance on what to consider when developing the GEPA 427 statement along with frequently asked questions. Both of these documents are included as Appendix A.9.

By providing these technical assistance resources to LEAs the NHDOE hopes to reduce the potential risk of improper GEPA 427 statements being provided by the LEAs resulting in an un-needed delay in the approval of their ESSER Fund grant application.

- *Subrecipient GMS ESSER Fund Application Demonstration*

The NHDOE coordinated with one of its subrecipient LEAs to provide a demonstration of the new ESSER Fund GMS application through a ZOOM call format on June 17, 2020. The NHDOE finds this peer-to-peer approach to be a helpful method of delivering some technical assistance resources to our LEAs. After demonstrating how to complete the ESSER Grant Fund application, both the LEA representative and NHDOE staff led a question and answer session that proved high beneficial to the attendees. This demonstration was provided to reduce the potential risk or errors occurring during the LEA grant application process.

3.2.2.2 Program Assurances

As described in Section 3.2.1.2 above, the NHDOE developed and distributed an ESSER Fund Grant Program Assurance document to all LEAs. In order for an LEA ESSER Fund grant application to be considered substantially approvable, they must have uploaded an executed ESSER Fund Grant Program Assurance document to the NHDOE GMS. Each ESSER Fund Grant Program Assurance document will be reviewed and approved by the Administrator of CARES Act Education Funds (Section 3.1.3) as a component of the overall grant approval process. The implementation of this formal submittal and review process will reduce the potential for a grant being approved without having properly executed program assurances in place.

3.2.2.3 Equitable Services

Section 18005 of the CARES Act requires LEAs receiving an ESSER Fund grant provide equitable services to students and teachers in non-public schools. To reduce the potential risk of LEAs not fulfilling this requirement the NHDOE has taken the following actions:

- Provided equitable services related technical assistance and guidance documents to LEAs as described in Section 3.2.2.1 above;
- Will provide additional technical assistance and training to LEAs during the period of performance of the grant; and
- Evaluation of the provision of equitable services by LEAs to non-public students and teachers is included in the ESSER Fund grant programmatic monitoring program as described in Section 4.2 below.

3.2.2.4 LEA ESSER Fund Grant Application Submittal

In order for an LEA to complete the final upload of its ESSER Fund grant application to the NHDOE GMS a two-person internal review and approval process is required. Following preparation of the grant application by the first person, the grant cannot be uploaded into GMS until it is reviewed and approved by a second person (usually the LEA Superintendent). Only the second person is able to complete an upload to GMS.

The NHDOE included this feature in the GMS process to provide additional internal control on the LEA side of the grant process to reduce the potential for errors or omissions within the grant.

3.2.2.5 LEA Monitoring

In order to reduce the potential for waste, fraud or abuse related to the management and/or expenditure of ESSER Fund grant funds, select subrecipients of the ESSER Fund grant will be subject to ongoing monitoring as required by 2 CFR 200.331(d) and as described in Section 4.0 below.

3.3 Primary Documentation Controls

The purpose of the following description of primary document controls is to outline how the NHDOE will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audits and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department of the Department's contractor.

Many of the existing NHDOE internal controls and practices described in 3.2.1 above will result in primary documents being properly retained and accessible to support financial review and audits. Using these internal controls and practices in the past has allowed the NHDOE to provide required documentation to the State's independent single-auditor for a number of other Federal grant programs. As such, the NHDOE has a high degree of confidence that the required primary documentation will similarly be properly retained for the ESSER Fund grant.

4.0 SUBRECIPIENT MONITORING PLAN

The following sections provide a brief description of both the fiscal and programmatic monitoring to be applied to the ESSER Fund grant by the NHDOE in general accordance with the requirements of 2 CFR 200.331.

4.1 LEA Risk Assessments

The NHDOE completes separate annual fiscal and programmatic LEA risk assessments for its current Federal programs. As such, this same approach was implemented relative to the development of the risk assessments for the ESSER Fund grant program. However, as a relatively small agency, the NHDOE has a strong culture of cooperation and mutual support among its Federal program staff and fiscal and programmatic risks concerns are communicated across programs and taken into consideration during the assessment development process.

4.1.1 Fiscal Risk Assessments

The BFC completes its LEA (School Districts and Charter Schools) fiscal risk assessments in the Spring of each year. Due to the timing of the ESSER Fund grant award, the ESSER Fund grant amounts allocated to each LEA were included in the FY21 fiscal risk analysis as a risk variable. The two risk assessments, entitled FY21 Subrecipient Fiscal Risk

Assessment Report for Charter Schools, dated May 27, 2020, and FY21 Subrecipient Fiscal Risk Assessment Report for School Districts, also dated May 27, 2020, resulted in 14 Charter Schools, 16 School Districts designated as “High Risk” and 46 School Districts designated as “Moderate Risk” being selected for fiscal monitoring. Copies of the two referenced risk assessment reports are included in Appendix B.1.

4.1.2 Programmatic Risk Assessment

Given the highly flexible nature of the activities allowed under the ESSER Fund grant, it was NHDOE’s opinion that a separate meaningful programmatic LEA risk assessment could not be completed based only on the ESSER Fund grant parameters. As such, the NHDOE elected to use the results of the FY21 LEA fiscal risk assessments listed above to define which LEAs will receive ESSER Fund grant programmatic monitoring during the period of performance of the grant.

4.1.3 Monitoring Program Coverage

The 76 LEAs selected for monitoring represent approximately 36 percent of the LEAs that will be receiving ESSER Fund grants through the NHDOE. It should also be noted that additional LEAs, beyond those pre-determined by the risk assessment results, will be subject to ESSER Fund grant fiscal and programmatic monitoring based on individual LEA risks that may come to the NHDOE’s attention during the period of performance of the ESSER Fund grant.

4.2 Monitoring Protocols

The BFC has developed its LEA fiscal monitoring plan for FY21 based on experiences gained over the past two cycles of LEA monitoring. The fiscal monitoring plan to be implemented by the BFC, which will include the ESSER Fund grant program, is outlined in a report entitled Fiscal Monitoring Program for Local Education Agencies for the 2020 - 2021 School Year, dated June 1, 2020. Similarly, the BFC has developed an ESSER Fund grant programmatic monitoring plan entitled Programmatic Monitoring Plan for the Elementary and Secondary School Emergency Relief (ESSER) Fund, dated June 25, 2020. A copy of the referenced reports are included in Appendix B.2.

Although not detailed in the monitoring program reports mentioned above, the BFC has developed monitoring aids/tools to assist in the completion and documentation of its LEA fiscal monitoring program. These aids include checklists, allowability summaries, lists of required supporting documentation, etc. specific to various areas of Federal compliance. It is anticipated that similar aids will be developed to guide programmatic monitoring of the ESSER Fund grant.

4.3 Subrecipient Monitoring Schedule

It has been the NHDOE’s practice to complete the majority of its LEA monitoring (both fiscal and programmatic) between October 1st and May 30th of each year when school is in session in New Hampshire. The reasoning behind this schedule has been to avoid burdening the LEAs during

the start-up month of September and the close-out month of June when LEA staff are the most busy. Although LEA monitoring could, and sometimes is, accomplished during the summer months, the BFC finds that many LEA staff are not under contract during this period or are taking leave time and as such are unavailable. Overall, the BFC finds the summer months a good time to provide targeted technical assistance and training to LEA staff.

5.0 CLOSING

The NHDOE has prepared this Internal Control and Subrecipient Monitoring Plan as required by the terms of the ESSER Fund grant. The report attempts to highlight the policies and practices the NHDOE will utilize to provide internal controls over the ESSER Fund grant. As implemented, the NHDOE is confident these policies and practices will provide reasonable assurance to the Department that the NHDOE will manage the ESSER Fund grant in compliance with Federal statutes, regulations, and the terms and conditions of the ESSER Fund grant. Should the Department feel additional information and/or documentation is needed, the NHDOE can provide such upon request.

APPENDIX A

Internal Controls

APPENDIX A.1

Fiscal Request Document



STATE OF NEW HAMPSHIRE
OFFICE OF THE GOVERNOR

CHRISTOPHER T. SUNUNU
Governor

April 17, 2020

Frank Edelblut
Commissioner
New Hampshire Department of Education
101 Pleasant Street
Concord, N.H. 03301

Dear Commissioner Edelblut,

Pursuant to my authority under RSA 21-P:43, RSA 4:45, RSA 4:47, and Executive Order 2020-04, I have approved your written request, in attachment, to take the following actions related to CARES Act emergency relief funds:

1. Accept and expend Federal CARES Act Elementary and Secondary School Relief funds in the amount of \$37,641,372 from the United States Department of Education;
2. Accept and expend Federal CARES Act Governor's Emergency Education Relief funds in the amount of \$8,891,470 from the United States Department of Education;
3. Establish a temporary full-time position of, Administrator I labor grade 27, to administer the New Hampshire Department of Education's CARES Act Education funds and to provide assistance to local education agencies related to guidance and regulations.

The Department of Administrative Services is authorized to take the actions necessary to effectuate this authorization.

Sincerely,

A handwritten signature in cursive script that reads "Christopher T. Sununu".

Christopher T. Sununu
Governor

CC Charles Arlinghaus, Commissioner, Department of Administrative Services

Frank Edelblut
Commissioner



Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL (603) 271-3496
FAX (603)-271-1963
Citizens Services Line 1-800-339-8900

April 15, 2020

His Excellency, Governor Christopher T. Sununu
State House
Concord, NH 03301

REQUESTED ACTION UNDER RSA 21-P:43, RSA 4:45, RSA 4:47 & EXECUTIVE ORDER 2020-04

1. Authorize the Department of Education, Division of Learner Support to accept and expend CARES Act Elementary and Secondary School Relief funds in the amount of \$37,641,372 from the United States Department of Education, effective upon approval by the Governor through September 30, 2021. The budgets for Fiscal Years 2020 and 2021 are listed below. 100% Federal Funds.

2. Authorize the Department of Education, Bureau of Learner Support to establish the following temporary full time position effective upon approval of the Governor through June 30, 2021. 100% Federal Funds.

<u>Title</u>	<u>Labor Grade</u>	<u>Salary Range</u>
Administrator I	27	\$55,556 - \$79,170

Funds to be budgeted as follows:

CARES Act Education Fund
 Account: 06-56-56-562010-XXXX0000
 Revenue Source Code: 400374

Class/Object	Description	FY 2020	FY 2021
020/500200	Current Expenses	\$ 396	\$ 749
027/582803	Transfers to DoIT	\$ 250	\$ 3,000
028/582814	Transfers to General Services	\$ 250	\$ 3,000
029/500290	Intra-Agency Transfers	\$ 100	\$ 50,500
030/500301	Equipment	\$ -	\$ 2,000
037/500173	Technology Hardware	\$ 2,500	\$ 150
038/500174	Technology Software	\$ 150	\$ 150
039/500177	Telecommunications	\$ 100	\$ 1,380
040/500800	Indirect Costs	\$ 411	\$ 8,367
041/500801	Audit Fund Set Aside	\$ 33,921	\$ 3,721
042/500620	Additional Fringe Benefits	\$ 305	\$ 7,914
050/500109	Personal Services Temp Appoint	\$ 917	\$ 9,723
059/500117	Temporary Full-Time	\$ 2,537	\$ 65,949
060/500601	Benefits	\$ 1,756	\$ 38,084
070/500704	In-State Travel	\$ -	\$ 500
072/500577	Grants-Federal	\$ 33,876,900	\$ 3,323,192
080/500710	Out-of-State Travel	\$ -	\$ 2,500
102/500731	Contracts for Program Svcs	\$ -	\$ 200,000
		\$ 33,920,493	\$ 3,720,879

EXPLANATION

The New Hampshire Department of Education received a grant through new legislation, the CARES Act. This program allows the state and its school districts to expend funds flexibly to meet the pressing demands created by the impact of COVID-19.

The New Hampshire Department of Education (NH DOE), upon receipt of regulatory and guidance documents from the US Education Department, will award CARES funds to all local education agencies (LEAs) according to a formula based on population and poverty rate (formula for Title I, A funds). The NH DOE will prepare allocations and deliver funds via the existing reporting and application software, the online Grants Management System (GMS). LEAs will submit application documents, including program assurances and allowable grant activities, through this software, enabling two-way communication and reimbursement of expenses.

The NHDOE will communicate allocations, guidance and regulations on allowable activities and expenditures. LEAs will submit program assurances and activities. NHDOE will review, approve or suggest edits, and LEAs will be allowed to spend available funds to be reimbursed through the reporting system.

CARES legislation will provide funding as indicated above, but it will also expand, through a waiver process, the flexibility of existing grant programs. The list below provides a very brief description of the allowable activities for current LEA grants.

- Any activities authorized under ESSA, IDEA, Perkins, Subtitle B of McKinney-Vento Homeless Assistance Act, Adult Education and Family Literacy Act
- Coordinate emergency response
- Support school teachers
- Ensure preparedness and coordination
- Purchase cleaning supplies
- Purchase education technology
- Mental health supports
- Summer learning
- Other qualifying expenditures, including equitable services, etc.

In support of the objectives noted above, the Department commits to: adequately monitoring the formula subgrantees; assisting in the development of remote learning programming; providing technical assistance to understand new legislation and new flexibilities; supporting fiscal compliance guidance and support.

APPROPRIATION EXPLANATION

<u>Class</u>	<u>Class Description</u>	<u>Explanation</u>
020	Current Expenses	Appropriation to cover materials and supplies that will be used by staff.
027	Transfers to DOIT	Appropriation to cover required IT support.
028	Transfers to General Services	Appropriation for staff work areas.
029	Intra-Agency Transfers	Appropriation to internal program support.
030	Equipment	Appropriation to provide new equipment to staff hired under the grant.
037	Technology Hardware	Appropriation for new computer hardware.
038	Technology Software	Appropriation for new computer software.
039	Telecommunications	Appropriation to provide VOIP and other telecommunications services.
040	Indirect Costs	Appropriation to meet the State of NH Statewide Cost Allocation Plan obligations.
041	Audit Fund Set Aside	Appropriation is based on .1 percent of the grant.
042	Post-Retirement	Appropriation to cover post retirement costs at the current rate of 10.43 percent.
050	Part Time Salaries	Appropriation to cover cost allocation of salary.
059	Personal Service Temp	Appropriation to fund requested positions in support of the grant activities.

TDD Access: Relay NH 711

EQUAL OPPORTUNITY EMPLOYER- EQUAL EDUCATIONAL OPPORTUNITIES

060	Benefits	Appropriation to cover Health, Dental, Life, Medicare, FICA and Retirement Contributions for full time and cost allocated positions.
070	In-State Travel	Appropriation to cover travel for in state meetings, presentations and technical assistance.
072	Grants – Federal	Appropriation for the distribution of funds to grant sub-recipients.
080	Out of State Travel	Appropriation to cover staff travel to attend out of state meetings and presentations.
102	Contracts for Program Services	Appropriation to contract with providers of evaluation services, technical assistance and trainings.

The following information is provided in accordance with the Comptroller's instructional memorandum dated September 21, 1981:

1. List All Personnel Involved:

New Positions:

- Administrator I

The Department is requesting authorization to use a portion of additional grant funds to support two existing positions. This existing position will provide leadership and support for the grant:

- Business Administrator II
- Accountant III

2. Nature, Need, and Duration:

As stated above, the primary goals of the CARES act is to provide funding for schools and districts in the current challenging environment brought about by COVID-19. The funds will help ensure fewer interruptions in learning by securing training, devices, infrastructure, safety protocols and supplies, as well as flexibilities to allow districts more time to spend down funds. This grant will be available until September 30, 2021, pending additional information from the USED.

3. Relationship to Existing Agency Programs:

This grant will work cooperatively with other existing grant programs in the State by increasing flexibility in the use of funds in several programs and to enable remote learning broadly with the purchase of needed materials/supplies, training, and technology infrastructure.

4. Has a Similar Program been Requested of the Legislature and Denied?

No.

5. Why wasn't this Funding Included in the Agency's Budget Request?

At the time that the State's Biennial Budget was being prepared, the Grant Award Letter had not been received. The Department was not awarded the funds until April 2020.

His Excellency, Governor Christopher T. Sununu
April 15, 2020
Page 5 of 5

6. Can any Portion of the Grant Funds Be Utilized?

No. The positions requested are necessary to fulfill the intent of the grant.

7. Estimate the Funds Required to Continue the Position:

Salary and benefits for the full-time temporary position is expected to be approximately \$99,375 for FY21.

In the event Federal Funds become no longer available, General Funds will not be requested to support this program. Attached are copies of the grant awards.

Respectfully submitted,



Frank Edelblut
Commissioner of Education

Frank Edelblut
Commissioner



Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL (603) 271-3486
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April 15, 2020

His Excellency, Governor Christopher T. Sununu
State House
Concord, NH 03301

REQUESTED ACTION UNDER RSA 21-P:43, RSA 4:45, RSA 4:47 & EXECUTIVE ORDER 2020-04

Authorize the Department of Education, Division of Learner Support to accept and expend CARES Act Governor's Emergency Education Relief funds in the amount of \$8,891,470 from the United States Department of Education, effective upon approval by the Governor through September 30, 2021. 100% Federal Funds.

Funds to be budgeted as follows:

CARES Act Governors Ed Fund

Account: 06-56-56-562010-XXXX0000

Revenue Source Code: 400374

Class/Object	Description		FY 2020
041/500801	Audit Fund Set Aside	\$	8,891
072/500577	Grants-Federal	\$	7,882,579
102/500731	Contracts for Program Svcs	\$	1,000,000
		\$	8,891,470

EXPLANATION

The New Hampshire Department of Education, through the New Hampshire Governor's Office, received a grant through new legislation, the CARES Act. This program allows the governor broad flexibility to expend funds to meet the pressing demands of New Hampshire's education systems created by the impact of COVID-19.

The Governor's funds under the CARES Act are to be used for emergency grants to New Hampshire education systems that are significantly impacted by the coronavirus as the Governor deems "essential for carrying out emergency educational services." LEAs, IHEs, and other education related entities can use these funds flexibly once received to provide educational services and to "support ongoing functionality." The state will not use the funds as replacement for its normal state aid formula. Instead, the state must decide which entities are most impacted by coronavirus, or are essential for carrying out emergency educational services, and allocate the funds there.

APPROPRIATION EXPLANATION

<u>Class</u>	<u>Class Description</u>	<u>Explanation</u>
041	Audit Fund Set Aside	Appropriation is based on .1 percent of the grant.
072	Grants - Federal	Appropriation for the distribution of funds to grant sub-recipients.
102	Contracts for Program Services	Appropriation to contract with providers of evaluation and other services, technical assistance and trainings.

In the event Federal Funds become no longer available, General Funds will not be requested to support this program. Attached are copies of the grant awards.

Respectfully submitted,



Frank Edelblut
Commissioner

SUPPLEMENTAL JOB DESCRIPTION

Classification: Administrator I

Function Code:

Position Title: Administrator for CARES Act Ed Funds

Date Established: 4/13/2019

Position Number: TDB

Date of Last Amendment:

SCOPE OF WORK: To administer the New Hampshire Department of Education's CARES Act Education funds and to provide assistance to local education agencies related to guidance and regulations.

ACCOUNTABILITIES:

- Prepares and provides ongoing technical assistance and professional development to schools, parents and the community in implementing laws and regulations related to the CARES act, evaluates state and federal regulations to ensure ongoing adherence to laws, and available guidance.
- Analyzes policies and provides leadership for innovative implementation of programs to assist in remote learning and other programming related to the CARES act.
- Directs and evaluates the development of short-term and long-term solutions for students and school districts by directly reviewing and approving grants for school districts and for the state, and also by providing resources and other technical assistance.
- Evaluates, and interprets program policies, procedures, and guidelines for funding for both local education agencies and the state education agency. .
- Works with existing groups, such as professional associations, advisory groups to support and leverage existing resources and programs for school districts and students.
- Communicates with professionals and policymakers in the state concerning state policies, legislation, and current programs relative to CARES act funding and programming.
- Collaborates with other administrators in the Department to effectively monitor and coordinate activities associated with federal accountability relative to expectations for grant funding expenditures.

MINIMUM QUALIFICATIONS:

Education: Master's degree from a recognized college or university with major study in, Leadership, Policy, Program Administration, Business, Education, or Educational Administration.

Experience: Five years' experience in education, business, project management, or program management, and three years of which must have been in a management level position involving administrative or supervisory duties concerned with program administration, program planning and evaluation, business management or related management experience.

OR

Education: Bachelor's degree from a recognized college or university with major study in Leadership, Policy, Program Administration, Business, education, or Educational Administration.

Experience: Six years' experience in education, business, project management or program management three years of which must have been in a management level position involving administrative or supervisory duties concerned with program administration, program planning and evaluation, business management or related management experience.

APPENDIX A.2

OBM Form 11 and Form 12 Procedures



SOP #	DOE-OBM-23
Revision #	NA
Implementation Date	
Last Reviewed/Update Date	NA
Approval	CFO

Page #	1 of 1
Policy Owner	<i>Office of Business Management</i>

Procedure: Form 11 Process

1. Purpose

The purpose of the Form 11 is for the Office of Business Management to assist Programs within the Department of Education with the budgeting of anticipated grant funds, new grant funds, reoccurring grants, and other funding sources as needed throughout the fiscal year.

2. Procedure

- Upon notification of new grant by Program Administrator or at the start of a new Federal Fiscal year for reoccurring grants received by the Department of Education the Business Administrator (BA) will set up a meeting with the Program Administrator to set up the initial Form 11 for the grant.
 - The Program Administrator will need to bring;
 - All of the related grant documents to complete this process
 - Grant breakdown (admin, SL, program, etc.)
- The BA and the Program Administrator will first discuss all employees that will be paid with the funds and all related expenses to those employees.
- The Program Administrator will then work with the BA to take the remaining funds and budget them as allowable by the grant.
 - Only classes with available state appropriation can be budgeted
 - The Program Administrator at this time can choose not to budget 100% of their remaining funds.
- The Program Administrator and the BA will need to discuss if there is a Maintenance of Effort or Match Requirement and if yes what it is and what the Program is currently doing to meet the requirement
- The Program Administrator and the BA will also need to discuss if there are any federal reports and when they are due.
- At the end of each quarter or if there was a significant change to the grant the Program Administrator can then make changes to the Form 11 budget by working with their BA.
- Once the Form 11 is complete the Program Administrator will need to sign it confirming the items budgeted are allowable.
 - The signed copy will be filed by the Business Administrator



SOP #	DOE-OBM-24
Revision #	NA
Implementation Date	
Last Reviewed/Update Date	NA
Approval	CFO

Page #	1 of 1
Policy Owner	<i>Office of Business Management</i>

Procedure: Form 12 Process

1. Purpose

The purpose of this procedure is to outline how New Hampshire Department of Education is completing Form 12's. A Form 12 is filled out to put grant allocations into the Grants Management System (Form 12).

2. Procedure

- Once Program Administrators have completed their grant allocation process they will then communicate with their Business Administrator (BA) the allocation amount they would like entered into GMS.
- Once the BA receives the allocation amounts from the Program Administrator they will verify the allocation does not exceed the Form 11 amount.
 - If it is in excess of the Form 11 the Program Administrator and BA will need to schedule a Form 11 meeting (see procedure number DOE-OBM-021)
- Once that has been verified they will fill out a Form 12 and it will then be signed by;
 - The BA- verifying it does not exceed the Form 11 allocation
 - The Program Administrator- confirming the allocation is in compliance with the grant.
- The Form 12 will then be entered into GMS by the Office of Business Management (OBM).
- If a Program Administrator wishes to adjust their Form 12 amount they will need to follow this process from the beginning again.
- OBM will then email those that have signed the Form 12 that it has been entered into GMS.

Revision# _____
 GMS Grant Type: _____
 Program Title: _____
 CFDA # _____ or RSA # _____
 Expiration Date _____

ADMINISTRATIVE RESERVATION OF FUNDS

Effective Date of this action: 5/4/2020

FROM: _____
 Department of Education
 Office of Business Management
 101 Pleasant St.
 Concord, NH 03301-3860

TO: Department of Education
 Office of Business Management
 101 Pleasant St.
 Concord, NH 03301-3860

1. You are advised that I have established the following Administrative Reservation of Funds:

To be used only on Form 2 Project Approvals (Columns: 2. + 3. = 4. 1.+4.=5.)

Prior Year Expend. 1.	Current Year Reservation		Cum to Date 5.	Transaction Coding		
	This Action 2.	Previously Res. 3.		Total 4.	Accounting Unit	Class
0.00	0.00	0.00	0.00			
				Activity Code		Acct Cat
				Total Line		

2. Because of the critical nature of the above limitations, I have directed that the Program Director responsible for administering the cited funds must maintain a separate Form 12 for each Administrative Reservation, and he/she must take whatever action is necessary to insure that funds are not obligated in excess of the amount shown in Column 5 above.

1 Office of Business Management

Business Administrator II _____ Date _____

2 Program Director/Mgr _____ Date _____

Administrator/Div Director

Comments: _____

APPENDIX A.3
ESSER Fund Program
Assurances



Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

TO: Superintendents/Charter School Administrators

FROM: Timothy Carney
Bureau of Federal Compliance

DATE: May 11, 2020

SUBJECT: Elementary and Secondary School Emergency Relief (ESSER) Fund Program Assurances

Attached are the New Hampshire Department of Education (NHDOE) Program Assurances for the Elementary and Secondary School Emergency Relief (ESSER) Funds grant. New Hampshire Local Education Agencies (LEAs), which can include School Districts, SAUs and public Charter Schools may apply to the NHDOE for ESSER Fund grants.

As the Superintendent/Charter School Administrator, you must carefully review and sign the attached Program Assurances as part of the ESSER Fund grant application process. These Program Assurances must be signed and uploaded to the *District Page* of the online Grants Management System before an application for ESSER funds can be approved.

Please remember that these Program Assurances are reviewed and signed by you, the Superintendent/Charter School Administrator as indicating your agreement to fully comply with the laws and regulations specific to the ESSER Fund grant. The attached Program Assurances are not all-inclusive as to the entire scope of requirements for the LEA. Superintendents/Charter School Administrators are responsible for understanding all requirements of the ESSER Fund grant.

The Process:

Please read each step carefully:

1. The Superintendent/Charter School Administrator carefully reviews the Program Assurances for the ESSER Fund grant program and consults with the LEA School Board/Charter School Board of Trustees about the content and obligations related to the Program Assurances.
2. The Superintendent/Charter School Administrator signs and dates the signature block on the last page of the Program Assurances.
3. The Program Assurances (this entire document) must then be scanned and uploaded to the District Page of the NHDOE online Grants Management System (GMS).

Please note that the Program Assurances apply to the entire period of performance of the ESSER Fund grant which may include multiple State and LEA fiscal years. The requirements of the annual NHDOE General Assurances, Requirements and Definitions for Participation in Federal Programs document also apply to the ESSER Fund grant program.

Should you have any questions or need additional information, please send an email to CARESact@doe.nh.gov.

New Hampshire Department of Education
ESSER FUND GRANT PROGRAM ASSURANCES

Local Education Agencies (LEAs) must submit a signed copy of these Program Assurances to the New Hampshire Department of Education prior to receiving funds for grants awarded under the Elementary and Secondary School Emergency Relief (ESSER) Fund. By signing these ESSER Fund Program Assurances, the LEA assures that it will accept and administer the funds in accordance with all applicable Federal and State statutes and regulations.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that the LEA will:

1. Comply with the requirement that ESSER funds will be used only for activities allowable under section 18003(d) of Division B of the CARES Act. The US Department of Education does not consider the following to be an allowable use of ESSER funds, under any part of 18003: 1) subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA or 2) expenditures related to state or local teacher or faculty unions or associations.
2. Comply with the requirement that equitable services will be provided to students and teachers in non-public schools as required under 18005 of Division B of the CARES Act and in the same manner as provided under section 1117 of the ESEA, as determined through timely and meaningful consultation with representatives of non-public schools. That a public agency will maintain control of funds for the services and assistance provided to a non-public school under the ESSER Fund. That a public agency will have title to materials, equipment, and property purchased with ESSER funds. That service to a non-public school with ESSER funds will be provided by a public agency directly, or through contract with, another public or private entity.
3. Comply with the requirement that, to the greatest extent practicable, the subrecipient will continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19 in compliance with Section 18006 of Division B of the CARES Act. In addition, each entity that accepts funds will continue to pay employees and contractors to the greatest extent practicable based on the unique financial circumstances of the entity. CARES Act funds generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19.
4. Comply with the requirement that, to the extent applicable, the subrecipient will include in its application for ESSER funds a description of how it will comply with the requirements of section 427 of GEPA (20 U.S.C. 1228a). The description must include information on the steps the subrecipient proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.
5. Comply with the requirement that the subrecipient will adhere to the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99; the OMB

Guidelines to Agencies on Government-wide Debarment and Suspension (Non-procurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Guidance in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

6. Have the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project(s) described in this application.
7. Comply with the requirement to cooperate with any examination of records with respect to such funds by making records available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of (i) the State of New Hampshire and its agencies; (ii) the US Department of Education and/or its Inspector General or the Comptroller General of the United States; or (iii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority; and will establish a proper accounting system in accordance with generally accepted accounting standards or NHDOE directives.
8. Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure nondiscrimination during the useful life of the project.
9. Comply with the requirements of the assistance-awarding agency with regard to the drafting, review and approval of construction plans and specifications.
10. Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the Federal assistance awarding agency or State.
11. Initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
12. Establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain. Additionally, will comply with the requirement that none of the funds expended under this program will be used to acquire equipment if such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees.
13. Comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards of merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
14. Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

15. Comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681 1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
16. Comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
17. Comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
18. Comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327- 333) regarding labor standards for federally-assisted construction sub-agreements.
19. Comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
20. Comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

21. Comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
22. Assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq).
23. Comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance, if applicable.
24. Comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance, if applicable.
25. Cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
26. Comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program. This program will be administered in accordance with applicable statutes, regulations, program plans, and applications.
27. Comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
28. Comply with the requirements adopted by the US Department of Education in the Code of Federal Regulations at 2 CFR 175 and incorporates those requirements into this grant through this condition. The grant condition specified in 2 CFR 175.15(b) is incorporated into this grant with the following changes.

Paragraphs a.2.ii.B and b.2. ii. are revised to read as follows:

"a.2.ii.B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85."

"b.2. ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85."

Under this condition, the Secretary may terminate this grant without penalty for any violation of these provisions by the grantee, its employees, or its subrecipients.

29. Comply with the requirement to make reports available to the NHDOE and to the US Department of Education Secretary as may be needed for the NHDOE and the Secretary to

perform their duties under this program, and maintain records (as required in GEPA Section 443) and provide access to those records as is deemed necessary by the NHDOE or Secretary to carry out their responsibilities.

30. Comply with the requirement to provide opportunities for the participation in, planning for, and operation of each program by teachers, parents, and other interested agencies, organizations, and individuals.
31. Comply with the requirement that applications, evaluations, plans, or reports related to each program will be made available to parents and the public.
32. Comply with the requirement that any facilities constructed under this program will be consistent with overall state construction plans and standards and with the requirements of Section 504 of the Rehabilitation Act of 1973 in order to ensure that the facilities are accessible to and usable by individuals with disabilities.
33. Comply with the requirement that the effective procedures have been adopted for acquiring and disseminating information and research regarding the programs and for adopting, where appropriate, promising educational practices to teachers and administrators participating in each program.
34. Comply with the requirement that subrecipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving. Subrecipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.
35. Comply with the requirements that when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, subrecipients shall clearly state:
 - 1) the percentage of the total costs of the program or project which will be financed with Federal money;
 - 2) the dollar amount of Federal funds for the project or program; and
 - 3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Subrecipients must comply with these conditions under Division B, Title V, Section 505 of Public Law 115-245, Consolidated Appropriations Act, 2019.

By signing this document, I attest I have read and understand the obligations of all the assurance statements above (1 through 35) for the ESSER Fund grant and will ensure that the LEA complies with the assurances. I further attest that I have provided a copy of these ESSER Fund grant assurances to the LEA School Board/Charter School Board of Trustees and have consulted with them, including explaining the obligations of the LEA described by these assurances. I will ensure that the LEA electronically attach this signed document in the online Grants Management System – District page and that a copy will be kept on file at the LEA.

LEA Name: _____

Signature of Superintendent/Charter School Administrator: _____

Date: _____

APPENDIX A.4

Draft/Final LEA ESSER Fund
Grant Allocations



New Hampshire

Department of Education

Bureau of Integrated Programs

**CARES Act, Elementary and Secondary Schools
Emergency Relief (ESSER) Grant
2019-2020 School Year
CFDA# 84.424D
May 11, 2020**

Dis#	SAU #	District	Allocation
		New Hampshire State Minimum LEA Distribution	33,877,234.80
5	9	Albany	256.91
9	53	Allenstown	152,221.75
15	72	Alton	56,366.91
17	39	Amherst	22,622.96
19	46	Andover	30,246.42
23	2	Ashland	62,771.68
29	15	Auburn	24,046.95
31	86	Barnstead	110,515.78
33	74	Barrington	66,280.23
35	9	Bartlett	36,792.83
39	23	Bath	20,536.94
41	25	Bedford	95,269.33
47	23	Benton	61.63
51	3	Berlin	634,941.48
53	35	Bethlehem	47,384.51
57	67	Bow	63,223.61
63	16	Brentwood	4,995.90
71	41	Brookline	9,143.45
75	48	Campton	68,266.45
79	15	Candia	35,714.11
91	9	Chatham	-
93	82	Chester	10,651.64
95	29	Chesterfield	26,222.54
99	53	Chichester	19,304.93
101	6	Claremont	763,422.09
103	7	Clarksville	88.53
105	7	Colebrook	121,627.78
107	7	Columbia	257.45
111	8	Concord	953,636.64

112	1	Contoocook Valley	332,039.12
113	9	Conway	507,698.77
114	98	Coos County School District	-
115	100	Cornish	22,897.81
117	99	Croydon	462.45
127	53	Deerfield	46,975.32
131	10	Derry Cooperative	699,561.96
141	11	Dover	650,543.14
142	70	Dresden	36,035.92
147	20	Dummer	-
149	19	Dunbarton	14,478.69
153	16	East Kingston	-
159	9	Eaton	-
162	48	Ellsworth	-
165	14	Epping	132,340.88
167	53	Epsom	59,642.01
171	20	Errol	99.91
172	16	Exeter Region Cooperative	87,611.25
173	16	Exeter	106,746.94
174	60	Fall Mountain Regional	362,737.79
175	61	Farmington	362,869.23
185	18	Franklin	539,150.57
187	13	Freedom	30,923.88
189	83	Fremont	31,692.26
191	73	Gilford	126,744.92
195	79	Gilmanton	33,140.15
199	19	Goffstown	276,562.63
203	20	Gorham Randolph Shelburne Cooperative	80,305.87
204	71	Goshen	261.06
208	49	Governor Wentworth Regional	539,307.27
211	75	Grantham	14,478.69
215	50	Greenland	17,535.35
222	97	Hale's Location	-
223	55	Hampstead	50,031.98
227	21	Hampton Falls	9,330.71
225	90	Hampton	88,641.77
233	70	Hanover	5,938.53
235	29	Harrisville	7,401.14
236	9	Hart's Location	-
238	23	Haverhill Cooperative	170,787.72
245	24	Henniker	58,109.31
247	18	Hill	12,589.92
251	34	Hillsboro-Deering Cooperative	350,819.75

255	92	Hinsdale	188,678.75
257	48	Holderness	18,256.20
259	41	Hollis	7,918.03
260	41	Hollis-Brookline Cooperative	20,077.89
261	15	Hooksett	145,577.58
263	66	Hopkinton	46,010.07
267	81	Hudson	454,775.02
269	2	Inter-Lakes Cooperative	156,594.20
271	9	Jackson	9,808.78
274	47	Jaffrey-Rindge Cooperative	274,975.91
275	24	John Stark Regional	59,684.42
276	65	Kearsarge Regional	171,635.60
279	29	Keene	518,592.59
281	16	Kensington	-
285	30	Laconia	982,086.97
288	35	Lafayette Regional	14,978.20
291	35	Landaff	269.76
295	88	Lebanon	230,376.53
299	71	Lempster	26,294.29
305	68	Lincoln-Woodstock Cooperative	69,863.03
306	35	Lisbon Regional	159,937.19
315	27	Litchfield	63,223.61
317	84	Littleton	265,217.51
319	12	Londonderry	168,605.83
327	76	Lyme	8,043.71
333	13	Madison	58,114.58
335	37	Manchester	6,697,800.84
339	29	Marlborough	59,229.75
341	29	Marlow	9,769.18
342	63	Mascenic Regional	197,599.60
343	89	Mascoma Valley Regional	256,840.73
345	62	Mason	13,834.98
351	26	Merrimack	392,036.74
352	46	Merrimack Valley	373,876.66
353	69	Middleton	52,536.62
355	20	Milan	39,647.29
357	40	Milford	235,564.65
359	64	Milton	130,165.98
363	93	Monadnock Regional	423,834.10
365	77	Monroe	11,765.27
367	39	Mont Vernon	10,135.08
369	45	Moultonborough	96,419.02
371	42	Nashua	3,274,147.56

375	29	Nelson	20,554.23
377	19	New Boston	29,922.64
381	50	New Castle	-
387	16	Newfields	-
388	4	Newfound Area	305,775.08
391	50	Newington	-
399	31	Newmarket	108,728.42
401	43	Newport	470,624.82
405	21	North Hampton	14,229.58
407	58	Northumberland	142,032.84
411	44	Northwood	58,898.62
413	44	Nottingham	23,970.29
423	5	Oyster River Coop	39,496.13
425	28	Pelham	119,867.58
427	53	Pembroke	174,773.16
428	48	Pemi-Baker Regional	193,464.81
435	23	Piermont	541.30
437	7	Pittsburg	28,961.80
439	51	Pittsfield	264,449.28
441	32	Plainfield	12,226.45
447	48	Plymouth	121,202.61
449	52	Portsmouth	286,291.37
450	35	Profile	36,190.73
970	301	Prospect Mountain JMA	51,189.88
453	33	Raymond	212,343.42
457	0	Rivendell	25,878.45
461	54	Rochester	1,104,894.31
463	56	Rollinsford	13,352.58
467	48	Rumney	58,592.89
471	50	Rye	14,639.57
473	57	Salem	415,582.97
476	17	Sanborn Regional	117,291.91
485	21	Seabrook	205,855.58
486	80	Shaker Regional	283,691.19
491	56	Somersworth	549,979.92
493	39	Souhegan Cooperative	14,516.41
495	21	South Hampton	-
499	58	Stark	423.91
501	7	Stewartstown	80,603.79
503	24	Stoddard	17,277.01
507	44	Strafford	31,370.53
509	58	Stratford	57,738.35
511	16	Stratham	7,305.35

513	96	Sullivan	-
515	85	Sunapee	34,266.28
519	91	Surry	-
525	13	Tamworth	88,449.14
531	48	Thornton	51,097.06
534	55	Timberlane Regional	124,009.74
539	6	Unity	31,862.49
543	64	Wakefield	147,356.41
549	23	Warren	27,348.16
551	34	Washington	15,200.88
553	48	Waterville Valley	-
555	24	Weare	91,215.76
559	48	Wentworth	31,205.43
563	29	Westmoreland	13,274.63
568	36	White Mountains Regional	386,946.92
572	63	Wilton-Lyndeborough	69,774.02
573	94	Winchester	312,334.86
575	95	Windham	29,315.60
579	34	Windsor	-
581	21	Winnacunnet Cooperative	144,719.11
582	59	Winnisquam Regional	349,793.25
725	401	Academy for Science and Design	5,761.32
710	401	Capital City Public Charter School	-
707	401	Cocheco Arts and Technology Charter Academy	17,245.13
743	401	Compass Classical Academy Charter	54,862.26
723	401	CSI Charter School	-
742	401	Gate City Charter School	31,496.44
702	401	Granite State Arts Charter School	10,926.59
709	401	Great Bay eLearning Charter School	21,704.88
708	401	Kreiva Academy Public Charter School	16,540.55
706	401	Leaf Charter School	-
719	401	Ledyard Charter School	24,552.67
733	401	Making Community Connections Charter School	72,183.44
744	401	MicroSociety Academy Charter	16,388.27
729	401	Mill Falls Charter School	15,345.90
704	401	Mountain Village Charter School	9,287.27
740	401	NEXT Charter School	13,999.66
703	401	North Country Charter Academy	36,555.97
728	401	PACE Career Academy Charter School	31,195.34
735	401	Polaris Charter School	12,138.15
737	401	Robert Frost Charter School	17,765.15
705	401	Seacoast Charter School	14,743.63
714	401	Spark Academy of Advanced Technologies	8,859.76

721	401	Strong Foundations Charter School	32,879.44
717	401	Surry Village Charter School	10,216.96
731	401	The Birches Charter School	7,102.59
741	401	The Founders Academy Charter School	17,482.23
727	401	Virtual Learning Academy Charter School	16,935.26
712	401	Windham Academy Public Charter School	-

For questions about the grant or allocations: CARESACT@doe.nh.gov

DRAFT

APPENDIX A.5

OBM LEA Reimbursement Job Aid

Job Aid: Releasing GMS Payments

GMS (Grants Management System) is used to disburse grant payments to various schools. Once a week, we process payments from GMS so they will interface with Lawson overnight. After reconciling the Lawson totals to the GMS totals, we release all of the GMS transactions in AP26.

1) Processing in GMS:

Log in to myNHDOE.

- Help
- Contact Support
- Frequently Asked Questions
- User Manual
- Additional Resources

myNHDOE Login

Username

Password

Login 

LOGIN TROUBLE INSTRUCTIONS
Before opening a support ticket, please read below

New user? [Create an Account](#)

Existing myNHDOE user?

- Location
- Systems
- Help
- Contact Support
- Frequently Asked Questions
- User Manual
- Additional Resources

System Listing

ordered by the systems that you use most frequently

Click here if you have a New Hampshire Teacher Number (EdID#).

-  Grants Management System
Multiple educational entities are associated with this system. Click here to select one.
-  Educator Information System (EIS)
New Applicant

1. After logging in, click on "Grants Management System"

- Location
- Systems
- Help
- Contact Support
- Frequently Asked Questions
- User Manual

System Listing

ordered by the systems that you use most frequently

-  Grants Management System
DOE Payment Processor
-  Grants Management System
Read Only

2. Click on "DOE Payment Processor"

Job Aid: Releasing GMS Payments

Selected Fiscal Year: 2018-2019

Home OBM Home Admin Help myNHDOE Logout

3. Click on "Process"

Office of Business Management Home Page

There is currently \$1,489,201.72 approved for invoice processing. [Process](#)

There is currently \$45,795.84 approved for manual invoice processing. [Process Manuals](#)

There is currently \$0.00 queued for payment transfer.

Invoice Search

Invoice Number(s): From to [Search](#)

Invoice Date: From to [Search](#)

NH First Vendor: [Search](#)

CANs highlighted in yellow are expiring soon. CANs highlighted in red are already expired. If you encounter either, notify the appropriate BAIL.

Selected Fiscal Year: 2018-2019

Home OBM Home Admin Help myNHDOE Logout

4. Check each entry to make sure the CAN is still active.

Invoice Processing

Process

Process	Vendor Code	Vendor Name	Agency Name	Grant Title	Grant Type	Report Period	Amount			
<input checked="" type="checkbox"/>	264582	All Children Cared for Educated Supported and Successful	All Children Cared for, educated, supported, and successful	Title IVB - 21st Century Community Learning Center	TITLEIVB21C	08/2018	\$5,914.93	CAN 843	Amount \$5,914.93	Return
<input checked="" type="checkbox"/>	177346	Allenstown School Dist Sau 53	Allenstown	Title II Part A	TITLEIIA	07/2018	\$2,245.23	CAN 762	Amount \$2,245.23	Return
<input checked="" type="checkbox"/>	159824	Ashland School District	Ashland	Title I Part A	TITLEIPARTA	08/2018	\$2,427.36	CAN 919L	Amount \$2,427.36	Return
<input checked="" type="checkbox"/>	159824	Ashland School District	Ashland	Title II Part A	TITLEIIA	08/2018	\$1,757.87	CAN 962	Amount \$1,757.87	Return

5. If there are no problems, click "Process"

A popup window will appear asking you to confirm. Click "OK." Another window will pop up to show you the number of invoices and the invoice number range.

Message from webpage

Message

Created 69 invoices starting with invoice number R1932409 and ending with invoice number R1932477

Please press OK to confirm the processing of selected amounts, otherwise click Cancel.

OK Cancel

Job Aid: Releasing GMS Payments

6. Click "Transaction Groups" under the "OBM Home" tab.

Home | OBM Home | Admin

- Cash Receipts
- Manual Invoices
- Transaction Groups
- Payment Transfers

7. The topmost entry will be the batch you just processed. Click "View" and save the PDF to the "AP520 Reports" folder. Then click "View Breakdown" and do the same thing.

Welcome **Tyler Folsom** Selected Fiscal Year: 2018-2019

Home | OBM Home | Admin

	Date Generated	Generated By	Invoice Count	Group Sum	Breakdown
View	10/1/2018 8:13:02 AM	tyler.s.folsom	69	\$1,489,285.83	View Breakdown
View	9/24/2018 8:07:40 AM	tyler.s.folsom	72	\$869,079.10	View Breakdown
View	9/17/2018 8:05:53 AM	tyler.s.folsom	109	\$3,482,174.66	View Breakdown

2) Reconciling GMS Payments:

The processed GMS payments interface with Lawson overnight. A report from the BI screen can be used to reconcile the payments that interfaced to the payments that were in GMS.

8. Go to "Interface Reports" then click on the Excel version of the "Invoices Passed" report.

Interfaces

- Interface Reports
- Payroll Interfaces
- TBIL - PBIL Interfaces

Report Lists [New] 1 - 35 of 35

Report Name	Description
<input type="checkbox"/> AP520 Co 10 Invoices Errored [Details] [History]	AP520 Co 10 Invoices Errored Report
<input type="checkbox"/> AP520 Co 10 Invoices Errored - XLS [Details] [History]	AP520 Co 10 Invoices Errored - XLS
<input type="checkbox"/> AP520 Co 10 Invoices Passed [Details] [History]	AP520 Co 10 Invoices Passed
<input type="checkbox"/> AP520 Co 10 Invoices Passed - XLS [Details] [History]	AP520 Co 10 Invoices Passed - XLS

Job Aid: Releasing GMS Payments

Clipboard Font Alignment Number

1112 DOE-GRANTS MANAGEMENT SYSTEM

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Co	Co N	Upda	Proc	Proc	Inv S	Auth	Auth	Vend	Vend	Invoice	Tax	You
06	10	General	Up	Sort A to Z					DOE-GI Pinkert		056GMR193236	402	
07	10	General	Up	Sort Z to A					DOE-GI Pinkert		056GMR193236	402	
08	10	General	Up						DOE-GI MONA		056GMR193237	402	
09	10	General	Up						DOE-GI Lincoln		056GMR193237	402	
10	10	General	Up						DOE-GI Lincoln		056GMR193237	402	
11	10	General	Up						DOE-GI Gov We		056GMR193239	402	
12	10	General	Up						DOE-GI				
13	10	General	Up						DOE-GI				
14	10	General	Up						DOE-GI				
15	10	General	Up						DOE-GI Haverhil		056GMR193237	402	
16	10	General	Up						DOE-GI Profile F		056GMR193237	402	
17	10	General	Up						DOE-GI Profile F		056GMR193237	402	
18	10	General	Up						DOE-GI Profile F		056GMR193237	402	
19	10	General	Up						DOE-GI John St		056GMR193240	402	
20	10	General	Up						DOE-GI Souheg		056GMR193235	402	
21	10	General	Up						DOE-GI Souheg		056GMR193235	402	
22	10	General	Up						DOE-GI Souheg		056GMR193235	402	
23	10	General	Up						DOE-GI Amhers		056GMR193234	402	
24	10	General	Up						DOE-GI Auburn		056GMR193236	402	
25	10	General	Up						DOE-GI Barnste		056GMR193238	402	
26	10	General	Up						DOE-GI Barnste		056GMR193238	402	
27	10	General	Up						DOE-GI Bartlett		056GMR193235	402	
28	10	General	Up						DOE-GI Bartlett		056GMR193235	402	

9. Filter by the GMS auth code, then copy and save everything to a new workbook in the AP520 folder.

Text Filters

Search

(Select All)

DDS

GMS

VR2

OK Cancel

10. Delete cell G1 and select "shift cells left" from the delete options.

	A	B	C	D
1	Drop Report Filter Fields Here			
2	Sum of Original Trans An			
3	Distribution Acct Unit	Activity	Distribution Acct	Total
4	11310000	(blank)	500577	5,770.00
5		(blank) Total		5,770.00
6	11310000 Total			5,770.00
7	25040000	56723P	502628	26,368.46
8		56723P Total		26,368.46
9		56823P	502626	268.75
10			502628	17,783.56
11			502629	38,648.70
12		56823P Total		56,701.00
13	25040000 Total			83,069.46
14	25050000	(blank)	502626	8,746.39
15	25050000 Total			
16	25090000			
17		56919P Total		162,106.54
18		56919P	500577	106,244.80
19				106,244.80
20	25090000 Total			269,048.72
21	25100000	56762P	500577	99,972.26
22		56762P Total		99,972.26
23		56862P	500577	201,238.09
24		56862P Total		201,238.09
25	25100000 Total			301,210.35
26	25110000	(blank)	500577	2,250.18
27		(blank) Total		2,250.18
28	25110000 Total			2,250.18

11. Insert a pivot table using these settings. Change the "Value Field Setting" of "Original Trans Amt" to "sum."

PivotTable Field List

Choose fields to add to report:

- Tax Amt
- Journal Book Seq Nbr
- Distribution Dte
- Distribution Acct
- Distribution Sub Acct
- Original Trans Amt
- Unit Amt
- Taxable Amt
- Tax Code
- Tax Type2
- Tax Usage Cd
- Asset
- Activity
- Acct Cat
- Bill Cat

Drag fields between areas below:

Report Filter: [] Column Labels: []

Row Labels: [] Values: []

Distribution A... Sum of Origin...

Activity

Distribution Acct

Print the pivot table and the Invoice Breakdown PDF. If they reconcile, release all GMS payments in AP26 and notify Tim.

APPENDIX A.6

OBM Closing Grant Procedure

Procedure: Closing grants

1. Purpose

The purpose of this procedure is to outline how New Hampshire Department of Education is closing grants

2. Procedure

- The Office of Business Management (OBM) will remind Program Administrators approximately 90 days prior to the last day to draw that the last day to submit all payments for closing grants is Nov 15th.
 - If a grant has a last to draw different then December 30th we will calculate the 90 days and 45 days specific to that grant.
- Once all final payments have been processed and subsequent draws have been completed OBM will then reconcile the remaining balance in the draw system to the Recap page and/or Federal Control ledger.

APPENDIX A.7

CARES Act ESSER Summary



New Hampshire

Department of Education

CARES Act ERRER Summary

May 11, 2020.

The CARES Act was signed into law on March 27, 2020. It includes the Elementary and Secondary Schools Emergency Relief (ESSER) funds to help K-12 educational entities prevent, prepare for, and respond to impacts of COVID-19.

ESSER Fund: General Information

Although ESSER funds are distributed to districts using a proportional distribution to the FY 2019-2020 Title I, Part A allocations, they are not Title I, Part A funds and are therefore not subject to the Title I, Part A requirements. ESSER funds may be used to support any school in a district regardless of its Title I status. Further, although ESSER funds are not subject to the Title I, Part A supplanting prohibitions, meaning ESSER funds may take the place of State of Local funds for allowable activities, they are subject to equitable services and maintenance of effort requirements.

ESSER is its own program intended to help with the COVID-19 response. As such, a district must submit a separate grant application to the New Hampshire Department of Education (NHDOE) in order to receive ESSER funds. Example of activities are listed below. Once a district has had its ESSER grant application approved by the NHDOE, funding can be accessed through the grants management system and used for FY20 allowable costs dating back to March 13, 2020, the date the President declared the national emergency due to COVID-19, and funding will remain available for allowable costs through September 30, 2021.

Similar to other Federal grants held by a district, the district's management and expenditure of the ESSER funds will be subject to both fiscal and programmatic compliance monitoring by the NHDOE. In addition, ESSER funds are subject to audit requirements under the Single Audit Act and to review by the Government Accountability Office. The United States Department of Education's Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

ESSER Funds ALLOWABLE Activities:

The purpose of the ESSER fund is to provide districts with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services and developing plans for the return to normal operations. The ESSER grant provides districts considerable flexibility in determining how best to use ESSER funds. Districts are encouraged to target ESSER funding on activities that will support remote learning for all students, especially disadvantaged or at-risk students and their teachers. Funds may be used for a wide variety of purposes, including but not limited to:

- Educational technology (internet connectivity, hardware, devices, software, tech support services, etc.)
 - Supplies and services that enable remote learning (printing, telephonic support, translation services, etc.)
 - Mental health services and supports
 - Activities to address the unique needs of low-income children, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery
 - Diagnostic intake assessments to gauge students' knowledge and skills (i.e. early literacy screening, etc.)
 - Assessing learning gaps to inform teaching, and addressing those gaps
 - Planning and implementing summer learning and supplemental afterschool programs
 - Providing principals and other school leaders with resources to address individual school needs
 - Training and professional development for district staff on any topic from effective remote learning strategies to sanitation and minimizing the spread of infectious disease when in-person school resumes
 - Supplies and services to sanitize district facilities; personal protective equipment (PPE)
 - Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services consistent with applicable requirements
 - Procedures and coordination systems to improve district preparedness and response efforts to COVID-19
 - Other activities necessary to maintain district operations and services and to continue to employ existing district staff.
 - Any activity allowable under ESSA, IDEA, Perkins, McKinney-Vento, and AEFLA
- Examples of allowable activities from each are below (please note that this is not a comprehensive list):

Program	General	Activities
Title I, Part A	Helping Disadvantaged Students	Laptops, software, hotspots, supplies for Title I students, salaries for Title I teachers and paraprofessionals
McKinney-Vento	Protections for Homeless Children	Planning for and coordinating delivery of food, services, technology and materials, mental health services to homeless students

Title II, Part A	Professional Learning	Teacher laptops, online supports and training, software, stipends for planning and
Title IV, Part A	Student Support and Enrichment	Student laptops, software, hotspots, musical instruments, STEM supplies, wellness programming
Title IV, Part B	After-school programs	Salaries for supplemental ("after-school") teachers, programming, student wellness
IDEA	Special Education	Cost of compensatory education for districts to include but not limited to: out of district placements, out of state placements, related services (OT, PT, Speech, Behavioral Support, Counseling, etc.), ESY, transition services; Supplies to include but not limited to: laptops for teachers and students, hotspots, accessible materials, equipment for accessibility; Salaries for teachers, paraprofessionals and related service providers
Title 1 C	Migrant Education	Supplies for migrant students, software, tutoring
Title III	English Learners	Software for districts or teachers, professional development for teachers and administrators, supplemental supplies for students
Perkins V	Supporting Career and Technical Education	Teacher laptops, student laptops, hotspots, supplies, curriculum development, interpreters, evaluation, for CTE students and schools
WIOA Title II, AEFLA	Adult Education	Student laptops, hotspots, software, consumable workbooks, salaries for teachers to adapt curricula, online NRS approved assessments, professional development,

CARES Act

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND SEC. 18003. (a) GRANTS.—

(d) USES OF FUNDS.—A local educational agency that receives funds under this title may use the funds for any of the following:

- (1) Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) ("IDEA"), the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) ("the Perkins Act"), or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.).

- (2) *Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.*
- (3) *Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.*
- (4) *Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.*
- (5) *Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.*
- (6) *Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.*
- (7) *Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.*
- (8) *Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.*
- (9) *Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.*
- (10) *Providing mental health services and supports.*
- (11) *Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.*
- (12) *Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.*

APPENDIX A.8

Equitable Services Guidance Document

and

Equitable Services Calculators



Equitable Services under the CARES Act

New Hampshire Department of Education Non-Regulatory Guidance

Introduction

The CARES Act creates a \$30.75 billion Education Stabilization Fund (ESF), which is administered by the US Department of Education and divided out among states. The NH Department of Education will distribute a portion of those funds, under the Elementary and Secondary School Emergency Relief Fund (ESSER) directly to Local Educational Agencies (LEAs). Under the CARES Act, those funds are subject to equitable services provisions, as defined by the Every Student Succeeds Act (ESSA), which allow non-public schools to receive services provided by LEAs receiving ESSER funds.

Under the CARES Act Education Stabilization Fund, LEAs that receive funds “shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.” CARES Act, Division B, Title VIII, Section 18005.

On April 30, 2020, the U.S. Department of Education (“USDOE”) published non-binding guidance interpreting this statutory language against the broader backdrop of the entire CARES Act (the “April 30 Guidance”). The April 30 Guidance directed LEAs to provide equitable services to non-public school students and teachers based on the ratio of all students in the public and non-public sectors (hereinafter the “the proportional-student enrollment formula”).

Some members of Congress responded with a letter to USDOE on May 5, 2020 arguing that the plain language the CARES Act “requires LEAs to use emergency relief funds to provide equitable services based only on the number of low-income students at private schools” (the “Title I, Part A formula”).

On June 25, 2020, the USDOE announced that it had issued an Interim Final Rule (“IFR”) regarding the implementation of equitable services under the CARES Act. The IFR, which is effective immediately upon its publication in the Federal Register, includes concepts from the April 30 Guidance but also affords LEAs additional options in how equitable services may be allocated.

The NHDOE recognizes that some LEAs have expressed strong opinions regarding the equitable services allocation model required by the CARES Act and that those LEAs’ reading of the CARES Act may or may not accord with the IFR. It is not, however, within NHDOE’s authority to independently interpret that CARES Act provisions. NHDOE will follow the duly enacted, biding IFR until such time it is amended or revoked by either Congress, the USDOE, or the courts.

Allocations

The ESSER funds will be distributed by NHDOE directly to LEAs as a matching proportion to last fiscal year’s Title I funds. Under this formula, an LEA will receive a proportion of ESSER funds in direct proportion to the Title I funds they received in the last fiscal year.

LEAs are required to set aside funds to provide equitable services to participating non-public schools, though the law and the guidance from the US Department of Education seemed to offer different processes for determining the share of equitable services for non-public schools.

The US Department of Education released an interim final rule to address some confusion about section 18005(a) of Division B of the CARES Act, Pub. Law 116-136, 134 Stat. 281 (Mar. 27, 2020) with respect to the equitable services obligation owed by LEAs that receive CARES Act funds to students and teachers in non-public schools. Section 18005(a) of the CARES Act, titled "Assistance to Non-public Schools," requires an LEA to "provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 [Elementary and Secondary Education Act of 1965 (ESEA)] to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools." Section 18005(b) lodges control of funds for the services and assistance mandated in section 18005 (a) in a "public agency."

"An LEA that spends funds from a CARES Act program *only* on students and teachers in Title I schools may determine the proportional share on the basis of enrollment or by either using the LEA's Title I proportional share for the 2019-2020 school year or by using the number of students from low-income families in participating non-public schools compared to the total number of students from low-income families in Title I and participating non-public schools in the LEA. All other LEAs must determine the proportional share based on enrollment in public and participating non-public schools."

This ruling offers LEAs an operational choice in their budgeting of funds. The first choice for LEAs is simply whether or not the funds from the CARES-ESSER act will be used for all of their schools and students, regardless of Title IA (low-income) status. If the LEA chooses to use its funds across all schools and students, the share for equitable participation follows and will be set-aside for private schools according to the Title VIII formula.

If, on the other hand, the LEA selects to spend funds to support only its Title IA schools or students, the share for equitable participation follows and will be set-aside for private schools according to the Title IA formula.

Information on the specific allocations to each LEA will be published by the NH Department of Education and funds will be available directly through Grants Management System.

IMPORTANT NOTE: As with all equitable services, the funds are held by the LEA and at no point are funds distributed directly to a non-public school. The LEA is directly responsible for the management and spending of all funds for services provided directly to the non-public school. Likewise, any equipment that is purchased for a non-public school must remain the property of the LEA in title and be inventoried as such.

The Role of an LEA vs. a Non-Public School Official

Ultimately, the LEA is responsible for planning, designing, and implementing the program and may not delegate that responsibility to the nonpublic schools or their officials. As a result, nonpublic school officials who want services for their eligible students should be aware of their roles in the consultation process to ensure that programs designed by the LEA effectively meet the needs of their participating children, their teachers, and their families. Roles for the nonpublic school officials are:

- Participating in consultation;
- Providing lists of addresses and grades of low-income families;
- Suggesting ideas, program designs, and modifications that meet the needs of their eligible children, their teachers, and their families; and
- Providing a dedicated space, if appropriate.

If the nonpublic school official does not believe that the LEA engaged in timely and meaningful consultation, or that the LEA did not give due consideration to the views of the nonpublic school official, or disputes the low-income data on nonpublic school children, or for any other reason does not believe that the nonpublic school children are receiving fair and equitable Title I services, the nonpublic school official may file a complaint with the SEA.

Consultation

The consultation process between the LEA and non-public school officials should result in a program designed to meet the education needs of the non-public school. Consultation must include meetings between LEA officials and appropriate non-public school officials and must occur *before* the LEA officials make any decision that affects the opportunity for non-public schoolchildren to participate. In addition, consultation must occur in a timely and meaningful manner during the design, development, and implementation of the program. Ultimately, the LEA officials make the final decisions regarding provision of services after consultation has occurred.

Consultation topics must include at a minimum:

- How the LEA will identify the needs of the non-public school.

The public and non-public school officials must discuss the current needs of the non-public school as it relates to any of the relevant, allowable federal programs and any additional COVID-19 related needs.

- What services the LEA will offer to eligible nonpublic schools.

The LEA must design and implement services offered by the LEA that address the needs of eligible non-public schools.

- How, where, and by whom the LEA will provide services.

The options available for service delivery, including how, where, and by whom, must be discussed.

- How the LEA will academically assess the services.

Prior to program implementation, it is important to determine how the program will be assessed and to establish benchmarks for determining the effectiveness of the program.

- Determining the poverty count cooperatively by public and nonpublic school officials.

Nonpublic school officials should know how the poverty data are collected and the number of nonpublic school children from low-income families who reside in Title I public school attendance areas.

- How and when the LEA will make decisions about the delivery of services to eligible children.

This includes a thorough consideration of the views of the nonpublic school officials on the provision of services through a contract with a potential third-party provider.

- How LEA officials must provide in writing to the nonpublic school officials an analysis of the reasons why the LEA has chosen not to use a contractor, if applicable.

To ensure that the views of the nonpublic school officials regarding provision of services by a third-party provider are adequately considered, the LEA must provide a written explanation to the nonpublic school officials if the LEA declines the nonpublic school officials' request for a third-party provider.

Written Affirmation

Finally, an LEA must obtain a written affirmation signed by the official of each participating nonpublic school, or a representative of those schools, that the required consultation process has occurred. A signature on an affirmation form signifies that the nonpublic school official is satisfied that an equitable program has been designed to meet the school's needs and has a reasonable promise of being effectively implemented. The written affirmation form must be maintained in LEA records and be provided to the state educational agency (SEA). If nonpublic school officials do not provide the written affirmation within a reasonable period of time, the LEA must forward documentation to the SEA that the required consultation has occurred.

Allowability

The CARES Act funds may be used for any reasonable and allocable fund request that is allowable under the following programs:

- the ESEA of 1965 (Titles I, II, III, IV, IC Migrant, ID Neglected and Delinquent, 21st Century Community Learning Centers, and Rural and Low Income Schools Grant)
- Individuals with Disabilities Education Act (IDEA)
- Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.)
- Carl D. Perkins Career and Technical Education
- McKinney-Vento Homeless Assistance Act

- Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus

Frequently Asked Questions

Non-Public School (NPS) CARES Act Guidance

Sec. 18005 (a). IN GENERAL - A local education agency receiving funds under section 18002 and 18003 of this title (The CARES Act) shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

(b) PUBLIC CONTROL OF FUNDS - The control of funds for the services and assistance provided to a non-public school under subsection (a), and title to materials, equipment, and property purchased with such funds, shall be in public agency and a public agency shall administer funds, materials, equipment, and property and shall provide such services (or may contract for the provisions of such services with a public or private entity).

Education Stabilization Relief Fund (18003)

1. How will the CARES Act affect our annual initial and on-going spring consultation?

LEAs will need to consult with nonpublic schools regarding the CARES Act regarding whether the nonpublic school (NPS) would like to participate and how to budget the equitable services. The proportionate share that the nonpublic school will receive through equitable services will be based upon the same proportionate share of the regular Title I, A allocation. The nonpublic school will not have to provide any additional data to participate in CARES funding other than providing budget preferences to the LEAs, as the LEAs can utilize the data from the 2019-2020 Title I, A consultation process. Consultation for the CARES Act funding will not impact other required consultations, such as the annual initial and on-going consultation required for Title I, A and other covered programs under Title VIII.

2. Will every NPS have to consult with the LEA, in which they are geographically located?

Yes, non-public schools will participate with the public school district where they are geographically located.

3. Will the same rules of consultation apply to the CARES Act, such as timely, meaningful, and on-going consultation as well as LEA having ultimate say on decisions?

Yes.

4. What if I don't accept Title services from the LEA, but as a NPS, I do want to accept the CARES Act funding?

The NPS can choose to accept CARES Act funding even if it turned down Title I, A equitable services for the 19-20 school year. The non-public school should notify the public school district that they intend to participate if the public school has not already reached out.

5. How does the LEA calculate the equitable share for NPSs for the CARES Act?

The LEA will calculate the equitable services share of funds to set aside based upon the proportion of students in each school (public and non-public). The funds are reserved based upon the percentage of students out of the total student population in the geographic boundaries of the LEA. See the above guidance for an example of how the fund shares are calculated. Additionally, the grant funds are administered through the NH Department of Education's Grant Management System, which includes a calculator for determining equitable services based upon the student enrollment data collected by the Department.

6. Can a NPS, which annually declines Title Services, consult directly with the state for CARES Act funding?

Generally, no. The NPS needs to consult with the LEA in which it is geographically located.

7. How is this information being relayed to those schools with limited electronic access?

The LEA will need to utilize a multitude of methods to communicate with NPSs, including email, certified mail, and in-person visits.

8. What are allowable costs under the CARES Act funding?

Any activity authorized by

- the ESEA of 1965 (Titles I, II, III, IV, IC Migrant, ID Neglected and Delinquent, 21st Century Community Learning Centers, and Rural and Low Income Schools Grant)
- Individuals with Disabilities Education Act (IDEA)
- Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.)
- Carl D. Perkins Career and Technical Education
- McKinney-Vento Homeless Assistance Act
- Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus

For more information, you can reach out directly to

Ashley Frame, Administrator, ESEA Programs Ashley.Frame@doe.nh.gov

Nate Greene, Administrator, Bureau of Educational Opportunities Nathaniel.Greene@doe.nh.gov

Attached below is the guidance for Equitable Services under the CARES Act released by the United States Department of Education. It is included here along with the guidance from the NH Department of Education for additional clarification.

The Title IA Equitable Services Calculator has been developed for LEA's to use in determining the amount of funds to set aside to provide Equitable Services under Title I for eligible, low-income students.

Step 1	Enter the total enrollment of eligible, low-income students in the district's public schools.
Step 2	Enter the total enrollment of eligible, low-income students attending non-public schools but living within the district's geographic boundaries.
Step 3	Enter the percentage, if any, that the LEA plans to withhold to cover the administrative costs involved in the oversight of equitable services.
Step 4	Enter the total Title I, Part A allocation amount.

The calculator will automatically generate how much money must be set-aside for each non-public school based upon proportional enrollment of low-income students.

Equitable Services Calculator for Title IA

	Percent Proportion	Funds Set-Aside
1. Enter the total enrollment of eligible, low-income students in the district's public schools	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
2. Enter the total enrollment of eligible, low-income students in each participating non-public school	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
3. Administrative Set Aside (if any)	#DIV/0!	#DIV/0!
4. Enter total allocation of grant	#DIV/0!	\$

The Title IA Equitable Services Calculator has been developed for LEA's to use in determining the amount of funds to set aside to provide Equitable Services under Title I for eligible, low-income students.

Step 1	Enter the total enrollment of eligible, low-income students in the district's public schools.
Step 2	Enter the total enrollment of eligible, low-income students attending non-public schools but living within the district's geographic boundaries.
Step 3	Enter the percentage, if any, that the LEA plans to withhold to cover the administrative costs involved in the oversight of equitable services.
Step 4	Enter the total Title I, Part A allocation amount.

The calculator will automatically generate how much money must be set-aside for each non-public school based upon proportional enrollment of low-income students.

Equitable Services Calculator for Title IA

	Percent Proportion	Funds Set-Aside
1. Enter the total enrollment of eligible, low-income students in the district's public schools	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
2. Enter the total enrollment of eligible, low-income students in each participating non-public school	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
3. Administrative Set Aside (if any)	#DIV/0!	#DIV/0!
4. Enter total allocation of grant	#DIV/0!	\$

Equitable Services Calculator for Title IA

	Percent Proportion	Funds Set-Aside
1. Enter the total enrollment of eligible, low-income students in the district's public schools	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
2. Enter the total enrollment of eligible, low-income students in each participating non-public school	#DIV/0!	#DIV/0!
	#DIV/0!	#DIV/0!
3. Administrative Set Aside (if any)		\$ -
4. Enter total allocation of grant		

APPENDIX A.9

General Education Provisions Act (GEPA)
Section 427 and 442 Requirements

and

Info Sheet – General Education Provisions Act
Statement

General Education Provisions Act (GEPA) Section 427 and 442 Requirements

SAU Number: _____

LEA Name: _____

Contact Information for the person responsible for fulfilling GEPA requirements.

Name: _____

Phone Number: _____

E-mail Address: _____

Superintendent/Charter School Administrator Signature: _____

GEPA 427 General Educational Provisions Act Requirement

1. Section 427 of GEPA (20 U.S.C. 1228a), which is incorporated into the CARES Act requires the subrecipient to provide in its application for ESSER funds a description of the steps it proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.

Given the implementation to remote instruction and support, please describe how the subrecipient has supported, and how it will continue to support, students with IEP's whether through remote support, in-person support or have not provided supports and services from student IEP's.

GEPA 442 General Educational Provision Act Requirements

1. Section 442 of GEPA requires subrecipients to provide opportunities for the participation in, planning for, and operation of each program supported by CARE Act funds, by teachers, parents, and other interested agencies, organizations, and individuals.

Please describe how such participation opportunities will be provided.

2. Section 442 of GEPA requires that subrecipient applications, evaluations, plans, or reports related to each program will be made available to parents and the public.

Please describe how such information will be made available to parents and the public.

FEDERAL GRANT COMPLIANCE New Hampshire Info Sheet Department of Education

101 Pleasant Street, Concord, New Hampshire 03301 - (603) 271-2634 - www.education.nh.gov

General Education Provisions Act Statement

As a pass-through entity for Federal Education funds, the New Hampshire Department of Education (NHDOE) has prepared this **General Education Provisions Act Statement Info Sheet** to assist Local Education Agencies (LEAs) that apply for Federal grants that are subject to the requirements of the General Education Provisions Act (GEPA) Section 427 in meeting their compliance requirements. Federal education grants provided under the United States Department of Education are subject to the requirements of GEPA Section 427.

Background and Requirement

Section 427 of the GEPA requires each applicant for funds (other than an individual person) to include in its application a description of the steps the applicant proposes to take in order to ensure equitable access to, and participation in, its Federally-assisted programs for students, teachers, and other program beneficiaries with special needs. LEAs or other eligible applicants that apply for Federal funding must provide this description in their application. The NHDOE is responsible for ensuring that the LEA or other local entity has submitted a sufficient Section 427 statement.

Developing a Response

GEPA allows applicants discretion in developing and describing the activities that are occurring to meet this requirement. The statute highlights six types of barriers that may impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, LEAs should determine whether these or other barriers may prevent your students, teachers, etc. from such access or participation in the Federally-funded project or activity.

The LEA may use information they have obtained through a comprehensive needs assessment process, strategic planning exercise or other applicable resources to develop their statement in response to the GEPA requirement. Examples of this approach are illustrated below.

- The LEA or school may have identified a lack of cultural competency in instruction, specifically in regard to the social, emotional, and academic success of its English learners, as a root cause of low student achievement. If the LEA then utilizes their Federal funds to provide professional development opportunities for teachers by addressing culturally responsive instructional practices, a description of how this activity will be implemented would address a barrier to equitable participation based on national origin, thereby satisfying the GEPA requirement.

- The LEA or school may identify the disproportionate use of exclusionary discipline practices (removing or excluding students from the classroom), specifically in regard to black, Hispanic, or Native American students, as a root cause of low student achievement. If the LEA then utilizes their Federal funds to reduce the use of discipline practices that remove students from the classroom, a description of how this activity will be implemented would address a barrier to equitable participation for students of color, thereby satisfying the GEPA requirement.
- The LEA or school may identify a lack of student participation in advanced placement STEM courses, specifically in regard to female students, as a root cause of low student achievement. If the LEA is then utilizing their Federal funds to increase outreach efforts to female students to encourage enrollment and participation in advanced placement STEM courses, a description of how this activity will be implemented would address a barrier to equitable participation for students based on gender, thereby satisfying the GEPA requirement.

Frequently Asked Questions

Question. What are the possible barriers to participation?

Answer. The possible barriers that may impede equitable access to federally funded programs include gender, race, national origin, color, disability, age, or others as identified by the applicant.

Question. Do I have to submit a GEPA statement for every barrier listed?

Answer. No. The applicant may submit multiple GEPA statements, if applicable and appropriate, however the requirement is that the applicant submits at least one statement.

Question. By identifying a barrier to participation, am I admitting in writing that the district is discriminating against students or staff?

Answer. Generally, no. Barriers are not the same as overt discriminatory practices. Civil rights laws prohibit the use of discriminatory practices in federally-funded programs and the applicant's creation and implementation of a non-discrimination policy often addresses such requirements.

While the LEA's statement of non-discrimination is supportive of the intent of the GEPA statement, it does not satisfy the GEPA requirement. Further, it is the presumption of the NHDOE that an applicant is not intentionally implementing discriminatory practices; however, if in the process of assessing potential barriers the applicant identifies such practice, it would be incumbent upon the applicant to address and remedy the practice in a timely manner.

Question. How long does the GEPA statement need to be?

Answer. The description(s) provided in the Consolidated Application need not be lengthy. Applicants may provide a clear and succinct description of how the LEA will address the barriers, as applicable to the LEA's local context, which may impede equitable access or participation in the LEA's Federal programs.

Question. Can I use one GEPA statement for all applications I submit?

Answer. It depends. Applicants should submit a GEPA statement that is responsive to how the applicant has identified and mitigated an existing barrier to participation in the activities supported with the federal funds for which the application is being submitted. In the case that the funds for which an applicant is applying (i.e. Consolidated Application, competitive grants, etc.) experience different barriers to participation, the applicant should submit GEPA statements that are responsive to the applicable barriers.

Federal Compliance Monitoring

As part of the NHDOE's annual Federal Compliance Monitoring program, staff from the NHDOE may review an LEA's compliance with the GEPA Statement they provided as part of their Federal grant application. The NHDOE will rely, in part, on the information contained in this guidance document when completing such reviews.

Technical Assistance

Please feel free to contact the Bureau of Federal Compliance staff should you have any questions relative to the contents of this document.

Timothy Carney, Administrator
Bureau of Federal Compliance
Department of Education
101 Pleasant Street
Concord, NH 03301
603-271-2634
Timothy.Carney@doe.nh.gov

Or

Lindsey Scribner, Agency Audit Manager
Bureau of Federal Compliance
Department of Education
101 Pleasant Street
Concord, NH 03301
603-271-3837
Lindsey.Scribner@doe.nh.gov

APPENDIX B

Subrecipient Monitoring

APPENDIX B.1

FY21 Subrecipient Fiscal Risk Assessment
Report for Charter Schools

and

FY21 Subrecipient Fiscal Risk Assessment
Report for School Districts

**FY21 SUBRECIPIENT FISCAL RISK
ASSESSMENT REPORT**

for

CHARTER SCHOOLS

May 27, 2020

Prepared by:



Division of Education Analytics & Resources
Bureau of Federal Compliance
101 Pleasant Street | Concord, NH 03301

1.0 Annual Fiscal Risk Assessment

As a pass-through entity, the New Hampshire Department of Education (NHDOE) awards Federal grant funds to eligible subrecipients, including local educational agencies (School Districts and Charter Schools). The responsibilities of pass-through entities are given in Title II of the Code of Federal Regulations, Part 200.331, which requires NHDOE to “evaluate each subrecipient’s risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” To comply with this requirement, the NHDOE conducts an annual fiscal risk assessment of Charter Schools to determine their potential risk of noncompliance. Based upon the outcome of the risk assessment, Charter Schools are selected for fiscal compliance monitoring.

Programmatic risk assessment is completed by individual program specific NHDOE staff and will not be discussed further herein.

The NHDOE updates the risk assessment model annually to ensure that risk indicators reflect current risks, such as economic conditions; political conditions; regulatory changes; unreliable information; financial problems that could lead to diversion of grant funds; loss of essential personnel; loss of accreditation; rapid growth; new activities, products, or services; and organizational restructuring.

2.0 Purpose of the Annual Fiscal Risk Assessment

The fiscal risk assessment is used to determine the likelihood that a Charter School may fail to comply with applicable rules. If a Charter School is assigned a high risk level (as a result of the annual risk assessment), it does not indicate that the Charter School has failed to comply with applicable rules. Similarly, a low risk level does not indicate that the Charter School is compliant with applicable rules. Only an independent auditor or a NHDOE fiscal or program monitor can determine if a Charter School is compliant or noncompliant.

The risk assessment is conducted annually, so a Charter School’s risk level can change from year to year. A Charter School assigned a high risk level for 2019–2020 may be assigned a medium or low risk level in 2020–2021. As the purpose of completing an annual risk assessment is to determine the appropriate level of Charter School fiscal monitoring, the results will be used to more efficiently assign NHDOE monitoring resources to those Charter Schools in need of greater oversight and/or technical assistance.

3.0 Development of Fiscal Risk Assessment Tool

Although Title 2 of the Code of Federal Regulations, Part 200.331(b) requires NHDOE, as a pass-through entity, to evaluate a Charter School’s fiscal risk, it does not specify how that evaluation

should be completed. The limited guidance provided in Part 200.331 suggests a Charter School's prior experience with subawards, the results of previous audits, whether the Charter School has new personnel or systems and the results of any Federal audits should be included in any risk assessment.

In completing a cursory review of other State Department of Education risk assessment programs, it is evident that varied approaches are currently being used nationwide. Identified programs ranged from very brief questionnaires to highly elaborate quantitative approaches. In developing its risk assessment methodology, the NHDOE first assured some of the limited criteria provided in Part 200.331 was included. Thereafter, additional criteria the NHDOE felt best quantified the Charter School's potential risk based on local concerns and the NHDOE's prior experience with its FY20 Charter School fiscal monitoring program was added.

The fiscal risk assessment methodology was incorporated into an Excel-based risk assessment tool (RAT) as included in Appendix A. The RAT is a numerical model that generally relies on readily available data sets related to the Charter School's overall management of Federal grant funds. There were three general risk criteria, as discussed briefly below, used to develop the variables utilized in the final version of the RAT.

Grant Award Amount Risk

The total amount of Federal funds awarded to Charter Schools in FY20 was a primary consideration in assessing Charter School fiscal risk. The more Federal funds being managed the greater the fiscal impact should the funds be mismanaged or otherwise compromised.

Grant Program Risk

The total number of grant programs awarded to a Charter School in FY20 was also a primary consideration in the fiscal risk assessment. The greater the number of Federal grant programs, the greater the number of program specific grant compliance requirements with which a Charter School must comply.

NHDOE Monitoring Risk

Whether or not the Charter School was included in the NHDOE Bureau of Federal Compliance's (BFC's) FY20 monitoring program was also a factor when evaluating the Charter School's risk of noncompliance.

Grant Utilization

Whether a Charter School took full advantage of all of the Federal grants for which it was provided an allocation is also considered a risk indicator. If a Charter School cannot complete its Federal grant applications in a timely manner it may reflect the Charter School's overall struggle with management its federal grants.

4.0 Variables Used in the Risk Assessment Tool

Assessment of the following four fiscal risk variables; grant award amount, number of grants awarded, grant utilization and prior BFC monitoring status were considered appropriate to adequately quantify a Charter School's potential risk relative to their management of Federal grant funds. The span for each variable was set at two (0 to 2 points) to equalize the variables prior to applying the weighting. The criteria that defines each variable range and the corresponding point value is shown on the top of the RAT spreadsheet included as Appendix A.

The justification for inclusion of each of the four risk variables and weighting, as well as any simplifying assumptions, are described in more detail below.

Grant Award Amount Risk

Grant Award Amount (25%)

This variable includes the total amount of Federal funds awarded to each Charter School in FY20 plus the amount of the Elementary and Secondary School Emergency Relief (ESSER) Fund allocated to each Charter School. The amount of this specific grant was included as it was unclear in what fiscal year these funds would be awarded due to the late nature of the award. Further, as the ESSER allocation represents a significant increase in a Charter School's total annual Federal funds, the NHDOE felt its inclusion was necessary to adequately represent a Charter School's total amount of Federal funds being managed in FY20 and/or FY21.

A simplifying assumption that was applied in arriving at the amount of Federal grant funds awarded during FY20 was to not include any grant funds associated with the NHDOE Food and Nutrition programs. This was done to simplify the data collection process as these funds are not included in the NHDOE Grants Management System (GMS) from which the data was pulled.

The higher the total dollar amount of Federal grant funds managed by a Charter School the higher the potential risk for loss of funds should waste, fraud or abuse be occurring. If underlying waste, fraud or abuse is not occurring, the magnitude of the grant funds being managed is not material. As such, the 25 percent weighting of this risk parameter is considered appropriate.

Total Charter School Federal funds less than \$50,000 was assigned a value of 0, between \$50,000 and \$100,000 was assigned a value of 1, and above \$100,000 was assigned a value of 2.

Grant Program Risk

Number of Federal Grant Programs (20%)

This risk factor primarily relates to the complexity of the Federal compliance requirements related to each individual grant program. Although many requirements with respect to fiscal compliance are common to multiple programs, each program may have specific regulatory requirements, which need to be managed by the Charter School. These may include equitable services, earmarking, matching, maintenance of effort, etc. Based on the foregoing, the 20 percent weighting of this risk variable was considered appropriate.

Similar to the *Grant Amount* variable above, a simplifying assumption that was applied in arriving at the number of grant programs awarded to each District during FY20 was to not include any NHDOE Food and Nutrition programs. In addition, as all Districts are receiving an ESSER grant, but the FY in which it will be awarded is still not known, it was omitted from the each District's grant count for simplicity.

When the number of Federal Grant Programs variable was less than 3 it was assigned a value of 0, between 3 and 4 it was assigned a value of 1, and above 4 it was assigned a value of 2.

NHDOE Monitoring Risk

Last Monitored (35%)

This variable is based on whether the Charter School was subject to an on-site fiscal monitoring visit from the BFC during FY20. FY20 was the first time the NHDOE had completed a formal fiscal risk assessment and comprehensive fiscal monitoring program of Charter Schools. Further, based on discussion with Charter School staff during the BFC site visits, very little technical assistance and/or guidance around fiscal Federal grant compliance had been provided by the NHDOE over the past 10 to 15 years. As such, the majority the Charter Schools which were monitored in FY20 were unaware of numerous Federal grant compliance requirements.

As it is anticipated that the Charter Schools that were not monitored in FY20 may have a similar general lack of understanding of fiscal Federal grant compliance, focusing the FY21 fiscal monitoring program on those Charter Schools that have not been visited yet seems reasonable. As such, the weighting of this variable was set at 35 percent.

When a Charter School was monitored by the BFC in FY20, the variable was assigned a value 0. When a Charter School was not monitored by the BFC the variable was assigned a value 2.

Grant Utilization Risk

Grant Utilization (20%)

As many Charter Schools have limited staff available to work on Federal grant applications and implementation, it is not unusual to see applications for some Federal grants come into the NHDOE late, or not at all. As the NHDOE wants to assure Charter Schools are utilizing their Federal funds to deliver the intended services, to either students or teachers, a Charter School that does not meet this goal is considered a risk for allowing Federal funds to go unused. By considering this issue a risk factor, the NHDOE can identify Charter Schools that may be in need of technical assistance or other resources in order to complete their Federal grant applications in a timely manner. The weighting of this variable was set at 20%.

When a Charter School had completed all of its FY19 Federal grant applications the variable was assigned a value 0. When a Charter School had not completed all of its FY19 Federal grant applications the variable was assigned a value 2.

5.0 Collection of Fiscal Risk Assessment Data

Both the *Grant Award Amount*, *Number of Federal Grant Program*, and *Grant Utilization* data were collected from the NHDOE GMS and were subject to the simplifying assumptions stated above. Whether a Charter School was subject to an on-site fiscal monitoring visit (*Last Monitored* variable) during FY20 was determined using internal BFC tracking documents.

6.0 Risk Assessment Index and Classification

The point values generated for each of the three variables for each Charter School were weighted and then summed to arrive at a final index for each Charter School. After a thorough review of the RAT scores, the NHDOE determined that the 14 Charter Schools having an index above 1.0 would be subject to fiscal monitoring. Based on this criteria, the Charter Schools listed on the attached Table 1 are intended to receive scheduled fiscal monitoring (either on-site or desk monitoring) by the BFC during the upcoming 2020-2021 school year.

In the opinion of the NHDOE, both the risk assessment methodology and the resulting RAT generally meet the requirements of 2 CFR 200.331. The application of the risk assessment tool to categorize Charter Schools is both appropriate and resource efficient.

7.0 Charter School Monitoring Based on the Results of Fiscal Risk Assessment

The extent of Charter School monitoring is dependent on the level of risk assigned to the Charter School. The risk assessment index, and any identified areas of weakness, will assist the BFC in determining the depth, scope and priority for each individual Charter School's individual monitoring plan.

**FY21 SUBRECIPIENT FISCAL RISK
ASSESSMENT REPORT**

for

SCHOOL DISTRICTS

May 27, 2020

Prepared by:



Division of Education Analytics & Resources
Bureau of Federal Compliance
101 Pleasant Street | Concord, NH 03301

1.0 Annual Fiscal Risk Assessment

As a pass-through entity, the New Hampshire Department of Education (NHDOE) awards Federal grant funds to eligible subrecipients, including local educational agencies (LEAs). In New Hampshire, School Districts and public Charter Schools are considered LEAs. The responsibilities of pass-through entities are given in Title 2 of the Code of Federal Regulations, Part 200.331, which requires the NHDOE to “evaluate each subrecipient’s risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.”

To comply with this requirement, the NHDOE conducts an annual fiscal risk assessment of School Districts (Districts) to determine their potential risk of fiscal noncompliance. Based upon the outcome of the risk assessment, Districts are assigned a risk level of low, medium, or high. A separate risk assessment is completed for Charter Schools due to their different risk environment.

Programmatic risk assessments are completed by individual program specific NHDOE staff and will not be discussed further herein.

The NHDOE updates the fiscal risk assessment model annually to ensure that risk indicators and weights reflect current risks, such as economic conditions; political conditions; regulatory changes; unreliable information; financial problems that could lead to the diversion of grant funds; loss of essential personnel; loss of accreditation; rapid growth; new activities, products, or services; and organizational restructuring. Also, both risk criteria and weighting may change year to year based on District monitoring results from prior years.

The risk assessment criteria includes indicators and weights derived from multiple sources. Each District is assigned a point value based upon these criteria, and assigned a risk level of high, medium, or low based on the total number of points assigned.

2.0 Purpose of the Annual Fiscal Risk Assessment

The fiscal risk assessment is used to determine the likelihood that a District may fail to comply with applicable laws, rules and regulations. If a District is assigned a high risk level (as a result of the annual risk assessment), it does not necessarily indicate that the District has failed to comply with applicable rules. Similarly, a low risk level does not indicate that the District is fully compliant with applicable rules. Only an independent auditor or a NHDOE fiscal or program monitor can determine if a District is compliant or noncompliant. Even then, areas of noncompliance may exist if those areas were not specifically reviewed during the auditing or monitoring process.

The fiscal risk assessment is conducted annually, so a District’s assigned risk category can change from year to year. A District assigned a high risk level for FY19 may be assigned a medium or low risk level for FY20.

The purpose of completing an annual risk assessment is to determine the appropriate level of District monitoring and technical assistance. The results are used to more efficiently assign NHDOE monitoring resources to those Districts that need greater compliance oversight and/or technical assistance.

3.0 Development of Fiscal Risk Assessment Tool

Although Title 2 of the Code of Federal Regulations, Part 200.331(b) requires NHDOE, as a pass-through entity, to evaluate a District's fiscal risk, it does not specify how that evaluation should be completed. The limited guidance provided in Part 200.331 suggests the District's prior experience with subawards, the results of previous audits, whether the District has new personnel or systems and the results of any Federal audits should be included in any risk assessment.

In completing a cursory review of other State Department of Education risk assessment programs, it is evident that varied approaches are currently being used nationwide. Identified programs ranged from very brief questionnaires to highly elaborate quantitative approaches. In developing its risk assessment methodology, the NHDOE first assured some of the limited criteria provided in Part 200.331 was included. Thereafter, additional criteria the NHDOE felt best quantified the District's potential risk based on local concerns and the NHDOE's prior experience with its FY19 and FY20 District monitoring program was added.

The fiscal risk assessment methodology was incorporated into an Excel-based risk assessment tool (RAT) as included in Appendix A. The RAT is a numerical model that generally relies on readily available data sets related to the Districts' overall management of Federal grant funds. There were five general risk criteria, as discussed briefly below, used to develop the eight variables utilized in the final version of the RAT.

Grant Award Amount Risk

The total amount of Federal funds awarded to Districts in FY20 was a primary consideration in assessing District fiscal risk. The more Federal funds being managed the greater the fiscal impact should the funds be mismanaged or otherwise compromised.

Grant Program Risk

The total number of grant programs awarded to a District in FY20 was also a primary consideration in the fiscal risk assessment. The greater the number of Federal grant programs, the greater the number of program specific grant compliance requirements with which as District must comply.

Single-Audit Risk

If a District will have a single-audit of either their FY20 and/or FY21 grant funds completed, this additional level of monitoring would reduce the overall risk of non-compliance with Federal grant requirements not being identified. However, if the completed single-audit resulted in audit findings, this would tend to increase the risk profile of a District until the audit findings are corrected.

NHDOE Monitoring Risk

Whether or not the District was included in the NHDOE Bureau of Federal Compliance's (BFC's) FY19 or FY20 monitoring program was also a factor when evaluating the District's risk of noncompliance.

Key Staff Turnover Risk

Based on the result of the BFC's prior two years of District fiscal monitoring, the turnover of key District staff, to include the Superintendent and the Business Administrator, appears to be a risk indicator relative to Federal grant compliance.

4.0 Variables Used in the Risk Assessment Tool

Assessment of the following six fiscal risk variables; grant award amount, number of grants awarded, single-audit status, unresolved single-audit findings, prior BFC monitoring status and key staff turnover were considered appropriate to adequately quantify a District's potential risk relative to their management of Federal grant funds. The span for each variable was set at two (0 to 2 points) to equalize the variables prior to applying the weighting. The criteria that defines each variable range and the corresponding point value is shown on the top of the RAT spreadsheet included as Appendix A.

The justification for inclusion of each of the six risk variables and weighting, as well as any simplifying assumptions, are described in more detail below.

Grant Award Amount Risk

Grant Award Amount (20%)

This variable includes the total amount of Federal funds awarded to each School District in FY20 plus the amount of the Elementary and Secondary School Emergency Relief (ESSER) Fund allocated to each District. The amount of this specific grant was included as it was unclear in what fiscal year these funds would be awarded due to the late nature of the award. Further, as the ESSER allocation represents a significant increase in a District's total annual Federal funds, the NHDOE felt its inclusion was necessary to adequately represent a District's total amount of Federal funds being managed in FY20 and/or FY21.

A simplifying assumption that was applied in arriving at the amount of Federal grant funds awarded during FY20 was to not include any grant funds associated with the NHDOE Food and Nutrition programs. This was done to simplify the data collection process as these funds are not included in the NHDOE Grants Management System (GMS) from which the data was pulled. Additionally, as almost every District participates in the Food and Nutrition programs to some extent, the exclusion of these programs was not anticipated to be a significant differentiating factor.

The higher the total dollar amount of Federal grant funds managed by a District the higher the potential risk for loss of funds should waste, fraud or abuse be occurring. If underlying waste,

fraud or abuse is not occurring, the magnitude of the grant funds being managed is not material. As such, the 20 percent weighting of this risk parameter is considered appropriate.

Total District Federal funds less than \$1,000,000 was assigned a value of 0, between \$1,000,00 and \$2,000,00 was assigned a value of 1, and above \$2,000,000 was assigned a value of 2.

Grant Program Risk

Number of Federal Grant Programs (20%)

This risk factor primarily relates to the complexity of the Federal compliance requirements related to each individual grant program. Although many requirements with respect to fiscal compliance are common to multiple programs, each program may have specific regulatory requirements which need to be managed by the District. These may include equitable services, earmarking, matching, maintenance of effort, etc. Based on the foregoing, the 20 percent weighting of this risk variable was considered to be appropriate.

Similar to the *Grant Amount* variable above, a simplifying assumption that was applied in arriving at the number of grant programs awarded to each District during FY20 was to not include any NHDOE Food and Nutrition programs. In addition, as all Districts are receiving an ESSER grant, but the FY in which it will be awarded is still not known, it was omitted from the each District's grant count for simplicity.

When the number of Federal Grant Programs variable was less than 6 it was assigned a value of 0, between 6 and 11 it was assigned a value of 1, and above 11 it was assigned a value of 2.

Single-Audit History Risk

Single-Audit Status (10%)

If a District will more likely than not be required to have a single-audit of either their FY20 or FY21 grant funds completed, this additional level of fiscal monitoring would reduce the overall risk of non-compliance with pertinent Federal grant requirements not being identified. Whether a District would be required to have a single-audit of their FY20 or FY21 Federal fund expenditures was determined by assuming that if they had a FY18 single-audit (last complete data set) they would likely also have a FY20 or FY21 single-audit completed particularly due to the additional funds to be provided to School Districts by the ESSER Fund grant.

The weighting of this risk variable has been assigned a value of 10 percent. When a District had a FY18 single-audit completed the variable was assigned a value of 0. When a FY18 single-audit was not completed the variable was assigned a value of 2.

Unresolved FY18 Single-Audit Findings (20%)

A non-compliance or internal control finding within a District's single-audit related to the management of Federal grant funds is a significant risk indicator. As such, this variable was assigned a weighting of 20 percent.

Given the extension of the deadline for submission of District single-audits to the Federal Audit Clearinghouse (FAC) due to the COVID-19 pandemic, the NHDOE relied on its review of the Districts' FY18 single-audits (last complete data set) rather than the FY19 single-audits when populating this variable field.

When a District is has unresolved FY18 single-audit Findings the variable was assigned a value of 2. When a District does not have any unresolved FY18 single-audit Findings the variable was assigned a value of 0.

NHDOE Monitoring Risk

Last Monitored (15%)

This variable is based on whether the District was subject to an on-site fiscal monitoring visit from the BFC during FY19 or FY20. FY19 was the first time the NHDOE had completed a formal fiscal risk assessment and comprehensive fiscal monitoring program in a number of years. Further, based on discussion with numerous District staff during the site visits, very little technical assistance and/or guidance around fiscal Federal grant compliance had been provided by the NHDOE over the past 10 to 15 years. As such, the vast majority the Districts which were monitored were unaware of numerous Federal grant compliance requirements.

As it is anticipated that Districts that were not monitored in FY19 or FY20 may have a similar general lack of understanding of fiscal Federal grant compliance, focusing the FY21 fiscal monitoring program on those Districts that have not been visited yet seems reasonable. The weighting of this variable was set at 15 percent.

When a District was monitored by the BFC in either FY19 or FY20, the variable was assigned a value 0. When a District was not monitored by the BFC the variable was assigned a value 2.

Key Staff Turnover Risk

Superintendent/Business Administrator Turnover (15%)

Based on the results of the last two years of fiscal monitoring completed by the BFC, it is evident that turnover of key staff in leadership positions can have a significant impact on compliance with Federal grant funds. The risk to proper Federal fund management is due primarily to a loss "institutional knowledge" as well as continuity and an understanding of local initiatives. The risk due to key staff turnover in many Districts is further exacerbated by the absence of written internal control documents.

For the purposes of defining this variable, data on the turnover of either the School District Superintendent or the Business Administrator during the past 12 months, or anticipated for FY21 (after June 30, 2020) was collected. This variable was assigned a weighting of 15 percent.

It should be noted that given the fluid nature of this data set it may not perfectly represent the employment conditions that exist at the end of FY20.

When turnover of key leadership staff was identified, the variable was assigned a value 2. When a key staff turnover was not identified the variable was assigned a value 0.

5.0 Collection of Fiscal Risk Assessment Data

Both the *Grant Award Amount* and *Number of Federal Grant Program* data were collected from the NHDOE GMS and were subject to the simplifying assumptions stated above. The *Single –Audit Status* and the *Unresolved FY18 Single-Audit Finding* data was pulled from the BFC maintained District FY18 audit tracking spreadsheet. Similarly, whether a District was subject to an on-site fiscal monitoring visit (*Last Monitored* variable) during FY19 or FY20 was also determined using internal BFC tracking documents. Lastly, *Superintendent/Business Administrator Turnover* information was collected reviewing data submitted to the NHDOE I4C system or through personal knowledge.

6.0 Risk Assessment Index and Classification

The point values generated for each of the six variables for each District were weighted and then summed to arrive at a final index for each District. After a thorough review of the RAT scores, the NHDOE determined that for the FY21 monitoring program a District having an index below 0.7 was classified as low risk, 0.7-0.9 was classified as moderate risk, and above 0.9 was classified as high risk.

The attached Table 1 lists the Districts that have been categorized as having either a high or moderate risk index. The Districts listed on Table 1 are intended to receive scheduled fiscal monitoring (either on-site or desk monitoring) by the BFC during the upcoming 2020-2021 school year.

In the opinion of the NHDOE, both the risk assessment methodology and the resulting RAT generally meet the requirements of 2 CFR 200.331. The application of the risk assessment tool to categorize Districts is both appropriate and resource efficient.

7.0 School District Monitoring Based on the Results of Fiscal Risk Assessment

The extent of District monitoring is dependent on the level of risk assigned to the District. The risk assessment index, and any identified areas of weakness, will assist the BFC in determining the depth, scope and priority for each individual District's individual monitoring plan.

APPENDIX B.2

Fiscal Monitoring Program for Local Education
Agencies for the 2020 - 2021 School Year

and

Programmatic Monitoring Plan for the
Elementary and Secondary School Emergency
Relief (ESSER) Fund

**FISCAL MONITORING
PROGRAM
for
Local Education Agencies
(LEAs) for the
2020 – 2021 SCHOOL YEAR**

June 1, 2020

Prepared by:



Division of Education Analytics & Resources
Bureau of Federal Compliance
101 Pleasant Street | Concord, NH 03301

1.0 PURPOSE AND AUTHORITY

As a “pass-through” entity for Federal grant funds, the New Hampshire Department of Education (NHDOE) is required to monitor its Federal grant subrecipients in order to ensure compliance with federal statutes and regulations in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.331). This document describes how the NHDOE intends to meet this obligation for subrecipients that are Local Education Agencies (LEAs) which in New Hampshire include School Districts and Public Charter Schools for FY21 (2020 – 2021 school year).

Monitoring is the review process used in determining an LEA’s compliance with the requirements of Federal programs/Federal funds, adhering to applicable laws and regulations, and measuring progress toward stated results and outcomes. Monitoring includes an assessment of documentation and data maintained by the LEAs; information obtained in interviews; and information obtained through observation and/or on-site or desk monitoring. Monitoring efforts determine the LEA’s level of compliance with Federal expectations can and identify needed operational changes. Monitoring also determines if the financial management and the accounting system are adequate to account for program funds in accordance with Federal requirements.

This document outlines only the “fiscal” monitoring to be completed by the NHDOE Bureau of Federal Compliance (BFC). NHDOE program staff, in accordance with their own documented LEA monitoring programs, will complete programmatic monitoring. Although, the fiscal and programmatic monitoring is done independently, the BFC constantly communicates its findings to program staff as needed.

2.0 GOALS

The goals of the BFC fiscal monitoring process are as follows:

1. To ensure compliance with federal fiscal requirements;
2. To identify and, to the extent feasible, address the technical assistance, professional development and quality improvement needs of LEAs.
3. Reduce the potential for waste, fraud and abuse related to the management; and expenditure of Federal grant funds.

3.0 LEA FISCAL MONITORING CYCLE

The fiscal monitoring cycle to be applied to LEAs for FY21 includes the following;

1. Complete LEA (School Districts and Public Charter Schools) risk assessments in June 2020 to inform which LEAs will receive fiscal monitoring during FY21.

2. Notify School Districts identified as “High Risk” by email of their categorization no later than August 1, 2020 and attempt to schedule the monitoring procedure by the BFC.
3. Notify “Moderate Risk” School Districts and all selected Charter Schools no later than September 1, 2020 and attempt to schedule the monitoring procedure by the BFC.
4. Complete fiscal monitoring between October 1, 2020 and May 30, 2021. Monitoring reports will be issued to LEAs on a rolling basis with a target interval of no more than 45 days.
5. Monitor the LEA’s completion of corrective action items on an ongoing basis.
6. Complete a FY21 LEA Fiscal Monitoring Summary Report to be presented to the New Hampshire Commissioner of Education no later than May 30, 2021.

LEA Fiscal Monitoring Cycle



It should be noted that the fiscal monitoring cycle summarized above may be impacted by the ongoing pandemic. The BFC will modify the cycle as needed to maximize its resources in meeting the goals of this LEA fiscal monitoring program as described above.

4.0 LEA RISK ASSESSMENTS

Both a School District and a Charter School risk assessment were completed in June 2020 to inform which LEAs will be monitored in FY21. The results of these efforts are summarized in two individual reports. The Charter School risk assessment report, entitled FY21 Subrecipient Fiscal Risk Assessment Report for Charter Schools, dated May 27, 2020, resulted in 14 Charter School being selected for monitoring. Similarly, the School District risk assessment, entitled FY21 Subrecipient Fiscal Risk Assessment Report for School Districts, dated May 27, 2020 resulted in 16 School Districts designated as High Risk and 46 School Districts designated as “Moderate Risk” being selected.

The LEAs to be monitored in FY21, based on the risk assessments, are listed on Table 1.

5.0 FEDERAL GRANTS AVAILABLE TO BE MONITORED IN FY21

Due to the manner in which the BFC is funded, in order to not violate period of performance requirements BFC staff can only charge to active Federal grants. Given this requirement, and the planned LEA monitoring period of October 1, 2020 through May 30, 2021, the following Federal grants can be included in a LEA’s fiscal monitoring plan.

Federal Grants Available During the FY21 Monitoring Period

#	CFDA#	Federal Grant Program Title	FY20	FY21
1	84.002	Adult Education	Yes	Yes
2	84.010	Title I, Part A – Grants to Local Education Agencies	Yes	Yes
3	84.011	Title I, 1003(a) (CSI)	Yes	Yes
4	84.011	Title 1, Part C – Migrant Education State Grant Program	Yes	Yes
5	84.013	Title I, State Agency Program for Neglected and Delinquent Children and Youth	Yes	Yes
6	84.027	Special Education – Grants to States	Yes	Yes
7	84.173	Special Education – Preschool Grants	Yes	Yes
8	84.027A	Special Education – Distinguished Educator	Yes	Yes
10	84.048	Career and Technical Education – Basic Grants to States (Program Improvement)	Yes	Yes
11	84.144	Migrant Education – Coordination Program	Yes	Yes
12	84.196	Education for Homeless Children and Youth	Yes	Yes
13	84.287	21 st Century Community Learning Centers	Yes	Yes
14	84.358	Rural Education	Yes	Yes
15	84.365	English Language Acquisition State Grants (Title III)	Yes	Yes
16	84.367	Supporting Effective Instruction State Grants (Title II)	Yes	Yes
17	84.424	Student Support and Academic Enrichment Program	Yes	Yes
18	84.425D	Elementary and Secondary School Emergency Relief Fund	Yes	Yes
19	93.104	System of Care	No	No
20	93.243	Project Aware	Yes	Yes
21	16.839	Threat Assessment	Yes	Yes
22	16.839	Stop School Violence	Yes	Yes

6.0 TYPES OF FISCAL MONITORING PROCEDURES

It is the BFC’s preference to complete fiscal monitoring by visiting the LEA business office/school and working with LEA staff directly. The BFC finds this type of monitoring, which has been implemented over the past two years, to be more productive for both the BFC and the LEA. However, given the current COVID-19 pandemic, the BFC has also developed a remote fiscal monitoring process, as described below, which will be implemented should on-site monitoring not be prudent.

6.1 General Onsite Fiscal Monitoring Procedure

Once an LEA is scheduled for their fiscal onsite monitoring visit, BFC staff will start compiling a request list for the LEA business office. The LEA should expect to receive an email outlining what items the BFC will be reviewing during the monitoring visit. This email will be sent to the LEA business office not later than three weeks before the scheduled on-site visit. For each LEA to be monitored in FY21, the following information will be requested;

1. Policies/procedures required by 2 CFR 200 and other Federal program regulations (See attached list – Appendix A).
2. Supporting documentation for a number of Grant Management System (GMS) activity reimbursement requests the LEA made to the NHDOE during FY20 and FY21 (open grants only). The number of GMS activities that will be reviewed will depend not only on the risk category of the LEA but also on the type of grant program and the need to cover multiple aspects of grant compliance as discussed below (see example GMS Request - Appendix A).
3. Copies of employment contracts/certification for employees paid using Federal grant funds.

In selecting an LEAs' GMS activities for review, the BFC will consider the following areas of compliance:

1. Procurement;
2. Equitable Services (as applicable);
3. Time and Effort;
4. Inventory/Supply Management;
5. Period of Performance;
6. Indirect Charge Calculations;
7. Federally Compensated Staff Certifications (teachers, para-professionals); and
8. Contract Authorizations.

GMS activities will also be selected to review compliance specific to any Federal grant program (i.e. Maintenance of Effort for IDEA funds) as deemed necessary.

During the onsite visit, other areas of compliance may be tested based on the results of the review of the initial GMS requests. Following the completion of the onsite monitoring, BFC staff will have a discussion with the Business Administrator and/or Superintendent (and the Federal grants manager if available) to go over areas of concern, request additional supporting documentation and discuss next steps in the compliance monitoring process, if applicable.

6.2 General Remote Fiscal Monitoring Procedure

Should the current pandemic prohibit BFC staff from completing on-site fiscal compliance monitoring, a transition to remote monitoring will be made. In general, the method/timing of the monitoring request (email) and the type of information requested from the LEA (policies/procedures, GMS activities and employee contracts/certifications) will be the same as for the on-site monitoring process described above. However, instead of assembling the supporting documentation for review at the LEA, the LEA will be required to email the necessary supporting documentation to the BFC staff member assigned to monitor the LEA.

It is anticipated, based on experience with on-site monitoring process, the BFC will likely need to request additional supporting documentation as the review process progresses. As such, it is

anticipated the remote monitoring process may take longer overall than the on-site monitoring process. As part of this process the LEA will be reminded to redact any personally identifiable information (PII) from documents submitted to the BFC.

Following the completion of the remote monitoring process, BFC staff will have a remote (Zoom, Skype, etc.) discussion with the LEA Business Administrator and/or Superintendent to go over areas of concern, request additional supporting documentation and discuss next steps in the compliance monitoring process, if applicable.

7.0 BFC REPORTING PROCEDURE

Following completion of the fiscal monitoring process, the BFC will prepare a report summarizing the results of the fiscal monitoring process. The report will include a listing of the policies/procedures reviewed, the specific GMS reimbursement requests requested and any related fiscal compliance concerns identified. The report will also list any corrective actions required to be completed by the LEA.

It is the BFC's practice to provide the LEA a draft copy of the monitoring report so they can have an opportunity to clarify any issues before the final report is issued. However, the BFC issues the final monitoring report within a predetermined timeframe whether or not the LEA responds to the draft monitoring report. Both the draft and final reports are sent by email to the LEA Superintendent and the Business Office representative. A copy of the final report is also sent by email to the LEA School Board Chair.

Along with the final monitoring report, a Corrective Action Plan form (CAP) (see Appendix B) is provided to the LEA contacts. The LEA is directed to explain how they will complete any required corrective actions and the timeline to complete the work. The CAP is required to be returned to the BFC within 30 calendar days of the date the final monitoring report is emailed to the LEA.

8.0 MONITORING LEA CORRECTIVE ACTIONS

The BFC monitors the progress of the LEA's efforts in completing the corrective actions detailed in the final monitoring report. Monitoring is completed by assuring the LEA returns the CAP to the BFC within the stipulated 30 day period and that they provide reasonable timelines for completing the work. Thereafter, the BFC follows up with the LEAs when their deadlines are approaching to confirm the work is being completed.

The LEA must demonstrate that it has completed corrective actions by providing appropriate supporting documentation to the BFC for review. Enforcement actions allowed by 2 CFR 200 are initiated when an LEA does not comply with the stipulated deadlines despite repeated written requests from the BFC.

9.0 ENFORCEMENT ACTIONS

The NHDOE may impose an enforcement action as part of a corrective action or for noncompliance with a previous corrective action. 2 CFR 200.338 authorizes the NHDOE to impose those enforcement actions. Enforcement actions may include the following:

1. Temporarily withhold cash payments pending correction of the deficiency or more severe enforcement action;
2. Disallow all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the federal award;
4. Initiate suspension or debarment proceedings;
5. Withhold further federal awards for the grant; or
6. Take other remedies that may be legally available.

Similarly, the NHDOE may impose specific conditions on a non-compliant LEA's Federal grant in accordance with 2 CFR 200.207. Specific conditions that the NHDOE may impose include the following:

1. Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
2. Requiring additional, more detailed financial reports;
3. Requiring additional project monitoring;
4. Requiring the LEA to obtain technical or management assistance; or
5. Establishing additional prior approvals.

It is always the BFC's preference to work cooperatively with an LEA in resolving non-compliance issues. The BFC provides technical assistance and other supports to LEAs in their efforts to address corrective actions as resources allow. However, it is made clear to the LEAs that compliance with their Federal grant regulations is their responsibility.

10. FY21 LEA FISCAL COMPLIANCE MONITORING REPORT

Following completion of the FY21 LEA fiscal monitoring program as outlined above, the BFC will complete a summary report to be presented to the Commissioner of the Department of Education. The report will include a table listing the LEAs monitored along with a summary of the policies/procedure deficiencies identified and the GMS activities reviewed for each LEA. The status of any compliance findings will also be summarized along with a discussion of the general compliance environment.

The results of the report, along with input from the Commissioner, will then be used to identify LEA technical assistance needs and to inform the next cycle of fiscal compliance monitoring.

PROGRAMMATIC MONITORING PLAN

for the

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND

June 25, 2020

Prepared by:



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1.0 PURPOSE AND AUTHORITY

As a “pass-through” entity for Federal grant funds, the New Hampshire Department of Education (NHDOE) is required to monitor its Federal grant subrecipients in order to ensure compliance with federal statutes and regulations in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.331). This document describes how the NHDOE intends to meet this obligation for subrecipients that are Local Education Agencies (LEAs) which in New Hampshire include School Districts and Public Charter Schools specific to the Elementary and Secondary School Emergency relief (ESSER) Fund (CFDA# 84.425D).

In addition to LEA’s, the NHDOE will be making a subgrant to the University System of New Hampshire for the development of a Learning Management System to Support remote learning. As a single entity, neither a separate risk assessment nor a separate monitoring protocol was developed for USNH as a subrecipient of an ESSER Fund subgrant. In general, USNH will be subject to the same monitoring protocols and methodology as described herein for the LEAs. As such, USNH will not be referred to separately again in this report.

Monitoring is the review process used in determining an LEA’s compliance with the requirements of Federal programs/Federal funds, adhering to applicable laws and regulations, and measuring progress toward stated results and outcomes. Monitoring includes an assessment of documentation and data maintained by the LEAs; information obtained in interviews; and information obtained through observation and/or on-site or desk monitoring. Monitoring efforts determine the LEA’s level of compliance with Federal expectations can and identify needed operational changes. Monitoring also determines if the financial management and the accounting system are adequate to account for program funds in accordance with Federal requirements.

This document outlines only the “programmatic” monitoring to be completed by the NHDOE. The NHDOE has a separate established “fiscal” LEA monitoring program FY21 which is described in a NHDOE report entitled Fiscal Monitoring Program for Local Education Agencies for the 2020 - 2021 School Year, dated June 1, 2020.

Although, the fiscal and programmatic monitoring is completed independently, the NHDOE staff that complete the monitoring efforts constantly share their findings to assure awareness of related compliance issues.

2.0 GOALS

The goals of the NHDOE programmatic monitoring process are as follows:

1. To ensure compliance with federal program requirements;
2. To identify and, to the extent feasible, address the technical assistance, professional development and quality improvement needs of LEAs.

3. Reduce the potential for waste, fraud and abuse related to the management; and expenditure of Federal grant funds.

3.0 ESSER FUND GRANT RISK ASSESSMENT

As part of the NHDOE's established fiscal subrecipient monitoring program, the Bureau of Federal Compliance (BFC) completed fiscal risk assessments for its subrecipient LEAs to be monitored in FY21 in accordance with 2 CFR 200.331(b). The risk assessment entitled FY21 Subrecipient Fiscal Risk Assessment Report for Charter Schools, dated May 27, 2020, resulted in 14 Charter Schools being selected for monitoring. Similarly, the School District risk assessment, entitled FY21 Subrecipient Fiscal Risk Assessment Report for School Districts, also dated May 27, 2020 resulted in 16 School Districts designated as "High Risk" and 46 School Districts designated as "Moderate Risk" being selected.

Given the highly flexible nature of the activities allowed under the ESSER Fund grant, it was NHDOE's opinion that a separate meaningful programmatic LEA risk assessment could not be completed based only on the ESSER Fund grant parameters. As such, the NHDOE will use the results of the FY21 LEA fiscal risk assessments listed above to define which LEAs will receive ESSER Fund programmatic monitoring during the life of the grant. The LEAs to receive ESSER Fund Programmatic monitoring during FY21 are listed on Table 1.

It should also be noted that LEAs, beyond those listed on Table 1, may be subject to ESSER Fund programmatic monitoring based on individual LEA programmatic risks that may come to the NHDOE's attention during the period of performance of the ESSER Fund grant.

4.0 ESSER FUND GRANT PROGRAMMATIC MONITORING CYCLE

The fiscal monitoring cycle to be applied to LEAs that receive and ESSER Fund grant includes the following:

1. Complete LEA (School Districts and Public Charter Schools) risk assessments in June 2020 to inform which LEAs will receive fiscal monitoring during FY21 (completed).
2. Notify School Districts identified as "High Risk" by email of their categorization no later than August 1, 2020 and attempt to schedule the programmatic monitoring procedure by the NHDOE.
3. Notify "Moderate Risk" School Districts and all selected Charter Schools no later than September 1, 2020 and attempt to schedule the monitoring procedure by the NHDOE.
4. Complete programmatic monitoring between October 1, 2020 and May 30, 2021. Monitoring reports will be issued to LEAs on a rolling basis with a target interval of no more than 30 days.
5. Monitor the LEA's completion of corrective action items on an ongoing basis.
6. Complete a FY21 LEA ESSER Fund Programmatic Monitoring Summary Report to be presented to the New Hampshire Commissioner of Education no later than May 30, 2021.

ESSER Fund Grant Programmatic Monitoring Cycle



It should be noted that the programmatic monitoring cycle summarized above may be impacted by the ongoing pandemic. The NHDOE will modify the cycle as needed to maximize its resources in meeting the goals of this LEA programmatic monitoring plan as described above.

5.0 TYPES OF ESSER FUND GRANT PROGRAMMATIC MONITORING PROCEDURES

It is NHDOE's preference to complete programmatic monitoring by visiting the LEA business office/school and working with LEA staff directly. The NHDOE finds this type of monitoring to be more productive for both the NHDOE and the LEA. However, given the current COVID-19 pandemic, the NHDOE has also developed a remote programmatic monitoring process, as described below, which will be implemented should on-site monitoring not be prudent.

5.1 General Onsite Fiscal Monitoring Procedure

Once an LEA is scheduled for their programmatic onsite monitoring visit, NHDOE staff will start compiling a request list for the LEA business office and/or the ESSER Fund grant manager. The LEA should expect to receive an email outlining what items the NHDOE will be reviewing during the monitoring visit. This email will be sent to the LEA business office not later than three weeks before the scheduled on-site visit.

At a minimum, for each LEA to be monitored, the following will be considered in developing the initial request for information;

1. Allowability of funded activities as described under Section 18003(d) of Division B of the CARES Act;
2. Evidence of private school equitable service participation as described under Section 18005 of Division B of the CARES Act (if applicable);
3. Evidence of continued compensation of employees and contractors as described under Section 18006 of Division B of the CARES Act (as appropriate);
4. Conformance with General Education Provisions Act – Section 427 requirements;
5. Conformance with General Education Provisions Act – Section 442 requirements;
6. Copies of LEA employment contracts/certifications for employees paid using the ESSER Fund grant.
7. Any other compliance requirements specific to the ESEA of 1965 program, the Individuals with Disabilities Education Act, the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006 or subtitle B of

Title VII of the McKinney-Vento Homeless Assistance Act to which an ESSER Fund grant activity is aligned for purposes of meeting allowability standards.

During the onsite visit, other areas of compliance may be tested based on the results of the initial review of the LEA activities supported by the ESSER Fund grant. Following the completion of the onsite monitoring, BFC staff will have a discussion with the Business Administrator and/or Superintendent (and the ESSER Fund grants manager if available) to go over areas of concern, request additional supporting documentation and discuss next steps in the compliance monitoring process, if applicable.

5.2 General Remote Fiscal Monitoring Procedure

Should the current pandemic prohibit NHDOE staff from completing on-site fiscal compliance monitoring, a transition to remote monitoring will be made. In general, the method/timing of the monitoring request (email) and the type of information requested from the LEA (policies/procedures, GMS activities and employee contracts/certifications) will be the same as for the on-site monitoring process described above. However, instead of assembling the supporting documentation for review at the LEA, the LEA will be required to email the necessary supporting documentation to the NHDOE staff member assigned to monitor the LEA.

It is anticipated, based on experience with the on-site monitoring process, the NHDOE will likely need to request additional supporting documentation as the review process progresses. As such, it is anticipated the remote monitoring process may take longer overall than the on-site monitoring process. As part of this process the LEA will be reminded to redact any personally identifiable information (PII) from documents submitted to the NHDOE.

Following the completion of the remote monitoring process, NHDOE staff will have a remote (Zoom, Skype, etc.) discussion with the LEA Business Administrator/Superintendent/ESSER Fund grant manager to go over areas of concern, request additional supporting documentation and discuss next steps in the compliance monitoring process, if applicable.

6.0 **ESSER FUND GRANT PROGRAMMATIC MONITORING REPORTING PROCEDURE**

Following completion of the fiscal monitoring process, the NHDOE will prepare a report summarizing the results of the ESSER Fund programmatic monitoring process. The report will include a listing of the programmatic compliance areas reviewed and any compliance concerns identified. The report will also list any corrective actions required to be completed by the LEA.

It is the NHDOE's practice to provide the LEA a draft copy of the monitoring report so they can have an opportunity to clarify any issues before the final report is issued. However, the NHDOE issues the final monitoring report within a predetermined timeframe whether or not the LEA responds to the draft monitoring report. Both the draft and final reports are sent by email to the LEA Superintendent and the Business Office representative. A copy of the final report is also sent by email to the LEA Board Chair.

Along with the final monitoring report, a Corrective Action Plan form (CAP) is provided to the LEA contacts. The LEA is directed to explain how they will complete any required corrective actions and the timeline to complete the work. The CAP is required to be returned to the NHDOE within 30 calendar days of the date the final monitoring report is emailed to the LEA.

7.0 MONITORING LEA CORRECTIVE ACTIONS

The NHDOE monitors the progress of the LEA's efforts in completing the corrective actions detailed in the final monitoring report. Monitoring is completed by assuring the LEA returns the CAP to the BFC within the stipulated 30 day period and that they provide reasonable timelines for completing the work. Thereafter, the NHDOE follows up with the LEAs when their deadlines are approaching to confirm the work is being completed.

The LEA must demonstrate that it has completed corrective actions by providing appropriate supporting documentation to the NHDOE for review. Enforcement actions allowed by 2 CFR 200 are initiated when an LEA does not comply with the stipulated deadlines despite repeated written requests from the NHDOE.

8.0 ENFORCEMENT ACTIONS

The NHDOE may impose an enforcement action as part of a corrective action or for noncompliance with a previous corrective action. 2 CFR 200.338 authorizes the NHDOE to impose those enforcement actions. Enforcement actions may include the following:

1. Temporarily withhold cash payments pending correction of the deficiency or more severe enforcement action;
2. Disallow all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the federal award;
4. Initiate suspension or debarment proceedings;
5. Withhold further federal awards for the grant; or
6. Take other remedies that may be legally available.

Similarly, the NHDOE may impose specific conditions on a non-compliant LEA's Federal grant in accordance with 2 CFR 200.207. Specific conditions that the NHDOE may impose include the following:

1. Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
2. Requiring additional, more detailed financial reports;
3. Requiring additional project monitoring;
4. Requiring the LEA to obtain technical or management assistance; or
5. Establishing additional prior approvals.

It is always the NHDOE's preference to work cooperatively with an LEA in resolving non-compliance issues. The NHDOE provides technical assistance and other supports to LEAs in their efforts to address corrective actions as resources allow. However, it is made clear to the LEAs that compliance with their Federal grant regulations is their responsibility.

9. FY21 LEA FISCAL COMPLIANCE MONITORING REPORT

Following completion of the FY21 ESSER Fund programmatic LEA monitoring as outlined above, the NHDOE will complete a brief summary report to be presented to the Commissioner of the Department of Education. The report will include a table listing the LEAs monitored along with a summary of the compliance areas monitored and recommendations for identified technical assistance resource development. The status of any compliance findings will also be summarized along with a discussion of the general compliance environment.

The results of the report, along with input from the Commissioner, will then be used to identify LEA technical assistance needs and to inform the next cycle of fiscal compliance monitoring.

Table 1

LEAs to Receive ESSER Fund Programmatic Monitoring in FY21

Charter Schools

Cocheco Arts and Technology Charter Academy	Mountain Village Charter School
Great Bay eLearning Charter School	Granite State Arts Charter School
Kreiva Academy Public Charter School	Academy for Science and Design
Virtual Learning Academy Charter School	Mill Falls Charter School
Compass Classical Academy Charter	Polaris Charter School
Windham Academy Public Charter School	Robert Frost Charter School
The Founders Academy Charter School	The Birches Charter School

“High Risk” School Districts

Claremont	Laconia	Newport	Winchester
Bedford	Raymond	Concord	Henniker
Contoocook Valley	Manchester	Merrimack Valley	Mason
Portsmouth	Salem	Bethlehem	Weare

“Moderate Risk” School Districts

Barnstead	Berlin	Dover	Lisbon Regional
Littleton	Merrimack	Newfound Area	Rochester
Winnisquam Regional	Clarksville	Columbia	Franklin
Greenland	Keene	Nashua	New Castle
Pembroke	Somersworth	Washington	Alton
Amherst	Andover	Auburn	Brookline
Candia	Chesterfield	Chichester	Cornish
Croydon	Fremont	Gilford	GRS Cooperative
Hollis	Jackson	Mascenic Regional	Nelson
Northumberland	Pelham	Piermont	Pittsburg
Sanborn Regional	Stoddard	Timberlane Regional	Unity
Westmoreland	Wilton-Lyndeborough		