| **Elements Reviewed** | **What to Look For** | **Citation** | **Comments During Monitoring** | **Acceptable**  **Y/N** |
| --- | --- | --- | --- | --- |
| **Grant to Accounting Records** |  |  |  |  |
| The District’s accounting records match the ESSER award notices and approved applications. | Reconcile application budget to District’s general ledger – revenues and appropriations to the Allocation Tab | §200.302 Financial Management  N.J.A.C. 6A:23A-16 |  |  |
| **Personnel** |  |  |  |  |
| The District separately identifies the personnel charged to ESSER. | * Obtain list of personnel charged to the ESSER grant. * Input this data on respective worksheets; include name, position, salary, and % of salary charged to the grant. | §200.430 Compensation |  |  |
| The District documents employee’s time commitment to ESSER activities. | * Obtain the employee’s Master Schedule and verify it complies with approved allocated time & service charged to the ESSER grant.   **Fully-Funded Employees:**  Verify periodic certification is signed by employee and supervisor at least 2x/yr.  **Partial-Funded Employees:**  Verify District maintains personnel activity reports for each employee; signed by employee & their supervisor, prepared on a monthly basis, coincides with pay period, represents subsequent distribution of actual activity. | §200.430 Compensation |  |  |
| **Board Minutes** |  |  |  |  |
| Record of the ESSER application, along with specific personnel being charged to the funds, is found in the District’s Board Minutes. | Read Board Minutes to:   * Verify the reporting of an ESSER Application with the awarded ESSER allocation amounts. * Verify the names of the employees approved and charged to the ESSER grant. | §200.430 Compensation |  |  |
| The District has processed a Grant Amendment(s), as required. | * Verify the Grant Amendment(s) submitted through the EWEG system. * Verify the accounting records were updated accordingly. * Verify the Grant Amendment is included in Board Minutes. * Did the District submit an amendment to its project period and ESSERapplication. * View status of the particular amendment on the Application Select screen. * View reason(s) for the amendment under the District Comments tab. | §200.302 Financial Management |  |  |
| The District’s Board Minutes record all budget transfers, if applicable, for each approved ESSER Grant Application. | Review summary report/minutes. | §200.302 Financial Management |  |  |
| **Procurement/Bidding/Competitive Contracting** | |  |  |  |
| The District received quotes and/or bids for all contracts over the applicable state thresholds.  The District has a Qualified Purchasing Agent (QPA). | * Determine applicable bid and quote threshold based on whether District has a QPA. * Review all purchase orders for accounts impacted by ESSER. * Input selected sample of Purchase Orders (POs) in worksheet. * Verify competitive bid process used for purchases over the applicable bid threshold. * Review Board Minutes to see motions approving competitively bid purchases. | §200.320 Procurement  N.J.S.A. 18A:18A-3(a) and (c) |  |  |
| The nonpublic expenditures are charged to the appropriate accounts and are allowable. | * Check account codes for types of expenditures. * Confirm LEA is NOT reimbursing nonpublic schools for all expenditures. | §200.302, Financial Management  N.J.S.A. 18A:4-14  N.J.A.C. 6A:23A-16 |  |  |
| District charges for travel expenditures are in accordance with state and local law. | Verify travel expenditures are in compliance with NJ’s accountability regulations and OMB circulars. Key requirements:   * Verify per diem rates for federal conferences are within federal limits. * No overnight travel in NJ unless for conference approved by the Commissioner of Education (check website for approved conferences). * Mileage reimbursement at state rates (currently 35 cents per mile). | N.J.A.C. 6A:23A-7 |  |  |
| The District followed procurement laws for Professional Development (PD) expenditures over the applicable bid threshold. | * Verify the PD activities are aligned with the allowable uses in the CARES Act. * Identify process used to award PD contracts and that it conforms with Public School Contract List requirements. * Verify the district’s processes and procedures award PD contracts over the applicable bid threshold. * Verify district documentation supports that incurred costs are reasonable, necessary, and allocable. | §200.320, Procurement  N.J.S.A. 18A:18A |  |  |
| Through the NJDOE approval of the ESSER Application, the district received approval for all budgeted equipment costs charged to the ESSER grant. | Identify equipment charged to the ESSER grant was approved in the ESSER Application, is an allowable expenditure, and the district followed proper bidding (if required) procedures. | §200.439, Equipment |  |  |
| Sole Source Contracts | * Review sample of sole source vendor POs to verify expenditures, if any. * Verify the District’s documentation that indicates why the expenditures were not bid and the methodology to determine the costs were reasonable. | §200.320, Procurement  §200.320(f) Sole Source |  |  |
| **Internal Controls Review** |  |  |  |  |
| The District has documented Internal Control Policies and Procedures. | Review written policies, procedures and Standard Operating Procedures (SOPs) for procurement (including processes for obtaining quotes, bids, & competitive contracts), cash management, drawdown and reimbursement of the ESSER funds. | §200.303, Internal Controls  N.J.A.C. 6A:23A-6 |  |  |
| The District’s procurement process provides for an adequate and effective system of internal control over federal funds’ purchases. | Verify PO packets are complete, proper signatures and pre-approvals are obtained in accordance with state law, as well as local board policy. | §200.320, Procurement  §200.303, Internal Controls |  |  |
| The District’s personnel & payroll practices provide an adequate and effective internal control system for employees charged to federal grants. | Verify employee time and activity reports, semi-annual certifications, signed payrolls, correct usage of payroll account numbers, and payroll general ledger entries. | §200.303, Internal Controls |  |  |
| The District’s equipment purchasing procedures provide an adequate and effective system of internal control for equipment purchased with federal funds. | * Verify the equipment purchasing procedures follow federal guidelines. * Verify federal equipment purchases are properly inventoried, and federal equipment is labeled as being purchased with ESSER funds. | §200.303, Internal Controls  §200.439, Equipment |  |  |
| The District’s procedures ensure contracts are not awarded to vendors on the list of suspended/disbarred vendors. | Verify the District has procedures in place to check if vendors are on the list of suspended/disbarred vendors (http://epls.arnet.gov). | §200.320, Procurement  §200.303, Internal Controls  N.J.A.C. 6A:23A-6 |  |  |
| The District’s procedures ensure an adequate and effective system of internal control to ensure ESSER funds are spent only on allowable costs. | Determine if District’s procedures prevent employees from making purchases for unallowable costs. | §200.303, Internal Controls |  |  |
| The District provides an adequate and effective system of internal controls on Cash Management activities. | * Verify the District has written policies and procedures for requesting reimbursement of ESSER funds through the EWEG system. * Check the District is following its policies and procedures by reviewing reimbursement report and match to the District’s accounting records. * Check balance of available ESSER funds as of the date of the monitoring visit. | §200.320, Procurement  §200.303, Internal Controls |  |  |
| The district provides an adequate system of internal control to ensure expenditures are made during their Period of Availability. | * Review the district’s practices ensuring that ESSER funds are planned out and executed within the allowable grant period (insert the actual project period dates). | §200.320, Procurement |  |  |
| **Allowable Uses** |  |  |  |  |
| The funds are spent on one or more of the allowable uses. | Review Purchase Orders | §200.405 Allocable costs |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Affirmation of Nonpublic Consultation** |  |  |  |  |
| The district completed the required nonpublic consultation and submitted the affirmation documentation to the NJDOE. | Affirmation of consultation form | CARES Act Section 18005 |  |  |