***Key Personnel and Management Structure:***

Office of Fiscal and Data Services

* Kathleen Ehling, Director
* Barbara Haake, Manager
* Anthony Hearn and Haydee Perez-Livingston, responsible for monitoring, oversight, data gathering, and technical assistance

Office of Grants Management

* Martin Egan, Director

Office of Budget & Accounting

* Amanda Schultz, Director

Office of Fiscal Accountability & Compliance

* Jamar Purnsley, Director

Please see the attached New Jersey Department of Education (NJDOE) organization charts for further information regarding the management structure responsible for implementing the ESSER Fund grant.

***Grantee’s Risks:***

* Risks associated with the grant and application include:
  + Misuse of funds by the subrecipients.
  + Lack of required documentation to support costs.
  + Lack of Local Educational Agency (LEA) internal controls.
  + Lack of NJDOE capacity to complete subrecipient monitoring and application review.
* NJDOE solutions for mitigating identified risks:
  + All LEA applications are reviewed prior to approval, including a review of required assurances.
  + Technical assistance will be provided to all eligible LEAs.
  + The NJDOE Subrecipient monitoring plan will include the use of a risk assessment tool designed to identify the LEAs with the greatest risk. Identified LEAs will be monitored either onsite or through a desk monitoring.
  + Correct Action Plans (CAPs) will be developed for LEAs with monitoring findings. The CAPs may include, among other actions, the revision of policies/procedures or recovery of funds if appropriate.

***Primary Documentation to Prevent Improper Payments:***

* All LEAs were awarded funds via the Electronic Web Enabled Grant System (EWEG). A sample application is attached.
* The list of allowable uses in the application is linked to the budget detail pages, so LEAs must budget funds for all selected allowable uses.
* LEA draw down of grant funds are approved by the Office of Grants Management through EWEG.
* In order to receive funds, an LEA, in the ESSER Application, must accept the assurances outlined by USED Guidance.

***EWEG***

* Internal controls are built in the ESSER Application to assist LEAs with accurately completing the budget process.
* LEAs are required to check one or more of the 12 allowable uses (provided by USED Guidance). For each selected allowable use, a comment box opens in which the LEA provides an explanation describing the identified need for which funds will be used. The LEA will not be able to move forward without providing an explanation in the comment box for each selected allowable use.
* The allowable uses are linked directly to the budget detail section of the ESSER Application. The LEA is required to budget funds for each selected allowable use. The ESSER Application cannot be submitted for review and approval until the budget matches all selected allowable uses.
* Applications are reviewed and approved by staff in the Office of Grants Management.
* Reimbursement requests are reviewed and approved by staff in the Office of Grants Management.