# South Carolina Department of Education
## Elementary and Secondary School Emergency Relief Fund (ESSER) Compliance Monitoring Tool

**Purpose:** The purpose of the SCDE's monitoring of district's compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

Opinion definitions: Satisfactory - Compliant; No deficiencies  
Substandard - Minor deficiencies noted  
Deficient: Noncompliance; Significant deficiencies noted

## OVERALL ASSESSMENT (To be completed last)

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| 1      | 2 CFR §200.404  
2 CFR §200.405 | Expenditures incurred were allowable, necessary, reasonable, and allocable | 1. Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity.  
2. Determine if expenditures incurred (per-unit, in total, etc.) appears to be an amount a prudent person would expend on the item under the circumstances.  
3. Determine if the goods or services involved are chargeable or assignable to the award. | ☑️ Satisfactory  
☐ Substandard  
☐ Deficient | ☑️ Satisfactory  
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| 2      | 2 CFR §200.302  
2 CFR §300.333 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | ☑️ Satisfactory  
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| 3     | 2 CFR §300.309     | Expenditures incurred during the period of availability of the grant.      | 1. Pre-award costs were not made for expenditures incurred prior to March 13, 2020.  
2. Expenditures were made during the period of performance. | Satisfactory                     |                        |
| 4     | 2 C.F.R. §200.62   | Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing. | 1. Inquire of any equipment purchases to support this activity.  
2. Request a copy of the asset listing from the district.  
3. Determine if assets or equipment purchased were added to the district’s asset listing. | Satisfactory                     |                        |
|       | 2 C.F.R. §200.313  |                                                                           |                                                                               | Satisfactory                     |                        |
| 5     | 2 CFR §200.318     | Procurement policies were followed.                                        | 1. Request a copy of the district’s procurement policy.  
2. Verify expenditures included proper approvals on documentation.  
3. Verify that emergency procurements/sole source procurements followed state guidelines. | Satisfactory                     |                        |
| 6     | 2CFR §200.430      | Proper support for salaries and wages exist. (Timesheets, PARs, Certifications, etc.) | 1. Request a list of all employees paid through the ESSER grant.  
2. Ensure time work is adequately documented for employees. | Satisfactory                     |                        |

Monitor’s Overall Opinion:

Monitor’s Signature
### Purpose:
The purpose of the SCDE's monitoring of district's compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

Opinion definitions:
- Satisfactory - Compliant; No deficiencies
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## OVERALL OPINION

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<td>1. Pre-award costs were not made for expenditures incurred prior to March 13, 2020. 2. Expenditures were made during the period of performance.</td>
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Monitor’s Overall Opinion:

Monitor’s Signature
### South Carolina Department of Education
#### Elementary and Secondary School Emergency Relief Fund (ESSER)
#### Compliance Monitoring Tool

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**Allowable Service #2:** Coordination of preparedness and response efforts of local education 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.

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3. Determine if the goods or services involved are chargeable or assignable to the award. | ☐ Satisfactory  
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☐ Deficient |  |
| 2     | 2 CFR §200.302  
2 CFR §300.333 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | ☐ Satisfactory  
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| 3     | 2 CFR §300.309 | Expenditures incurred during the period of availability of the grant. | 1. Pre-award costs were not made for expenditures incurred prior to March 13, 2020.  
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Monitor's Overall Opinion:

[Signature]

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### Allowable Service #3: Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.

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| 3     | 2 CFR §300.309     | Expenditures incurred during the period of availability of the grant.        | 1. Pre-award costs were not made for expenditures incurred prior to March 13, 2020.  
2. Expenditures were made during the period of performance.                                                                                                                                 | ☐ Satisfactory  
☐ Substandard  
☐ Deficient | ✅  
☐  
☐ |
| 4     | 2 C.F.R. §200.62   | Equipment purchases were properly capitalized. Assets were properly added to the district's asset listing. | 1. Inquire of any equipment purchases to support this activity.  
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| 5     | 2 CFR §200.318     | Procurement policies were followed.                                           | 1. Request a copy of the district's procurement policy.  
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#### Allowable Service #4:
Activities to address the unique needs of low-income children of 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.

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### Allowable Service #5: Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

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3. Determine if the goods or services involved are chargeable or assignable to the award. | ☐ Satisfactory ☐ Substandard ☐ Deficient                                           |                                      |
<p>| 2      | 2 CFR §200.302, 2 CFR §300.333 | Adequate documentation exists to support expenditures incurred.             | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present.                                                                                     | ☐ Satisfactory ☐ Substandard ☐ Deficient |                                      |</p>
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| 4     | 2 C.F.R. §200.62   | Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing. | 1. Inquire of any equipment purchases to support this activity.  
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|       | 2 C.F.R. §200.313  |                                                                               |                                                                                                                                                                                                  |                                 |                        |
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Monitor's Overall Opinion:

Monitor's Signature
South Carolina Department of Education  
Elementary and Secondary School Emergency Relief Fund (ESSER)  
Compliance Monitoring Tool

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**Allowable Service #6:** Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.

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Monitor’s Overall Opinion:

Monitor’s Signature
**South Carolina Department of Education**

**Elementary and Secondary School Emergency Relief Fund (ESSER)**

**Compliance Monitoring Tool**

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**Allowable Service #7:** Purchasing supplies to sanitize and clean the facilities of local educational agency, including buildings operated by such agency.

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<td>Expenditures incurred during the period of availability of the grant.</td>
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<td>2 C.F.R. §200.62</td>
<td>Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing.</td>
<td>1. Inquire of any equipment purchases to support this activity. 2. Request a copy of the asset listing from the district. 3. Determine if assets or equipment purchased were added to the district's asset listing.</td>
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</table>

Monitor’s Overall Opinion:

Monitor’s Signature
## South Carolina Department of Education
### Elementary and Secondary School Emergency Relief Fund (ESSER)
#### Compliance Monitoring Tool

**Purpose:** The purpose of the SCDE's monitoring of district's compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

<table>
<thead>
<tr>
<th>Opinion definitions: Satisfactory - Compliant; No deficiencies</th>
<th>Substandard - Minor deficiencies noted</th>
<th>Deficient: Noncompliance; Significant deficiencies noted</th>
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</thead>
</table>

### Allowable Service #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.

<table>
<thead>
<tr>
<th>Item #</th>
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</table>
| 1      | 2 CFR §200.404 | Expenditures incurred were allowable, necessary, reasonable, and allocable | 1. Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity.  
2. Determine if expenditures incurred (per-unit, in total, etc.) appears to be an amount a prudent person would expend on the item under the circumstances.  
3. Determine if the goods or services involved are chargeable or assignable to the award. | □ Satisfactory  
□ Substandard  
□ Deficient | |
| 2      | 2 CFR §200.302 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | □ Satisfactory  
□ Substandard  
□ Deficient | |
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| 4     | 2 C.F.R. §200.62  
2 C.F.R. §200.313 | Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing. | 1. Inquire of any equipment purchases to support this activity. 2. Request a copy of the asset listing from the district. 3. Determine if assets or equipment purchased were added to the district’s asset listing. |  |  |
| 5     | 2 CFR §200.318 | Procurement policies were followed. | 1. Request a copy of the district's procurement policy. 2. Verify expenditures included proper approvals on documentation. 3. Verify that emergency procurements/sole source procurements followed state guidelines. |  |  |
| 6     | 2 CFR §200.430 | Proper support for salaries and wages exist. (Timesheets, PARs, Certifications, etc.) | 1. Request a list of all employees paid through the ESSER grant. 2. Ensure time work is adequately documented for employees |  |  |

Monitor’s Overall Opinion:

Monitor’s Signature
**South Carolina Department of Education**  
**Elementary and Secondary School Emergency Relief Fund (ESSER)**  
**Compliance Monitoring Tool**

**Purpose:** The purpose of the SCDE's monitoring of district's compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

**Opinion definitions:**  
- Satisfactory - Compliant; No deficiencies  
- Substandard - Minor deficiencies noted  
- Deficient: Noncompliance; Significant deficiencies noted

**Allowable Service #9:** Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local education 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.

<table>
<thead>
<tr>
<th>Item #</th>
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<th>Considerations</th>
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| 1      | 2 CFR §200.404  
2 CFR §200.405 | Expenditures incurred were allowable, necessary, reasonable, and allocable | 1. Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity.  
2. Determine if expenditures incurred (per-unit, in total, etc.) appears to be an amount a prudent person would expend on the item under the circumstances.  
3. Determine if the goods or services involved are chargeable or assignable to the award. | ☐ Satisfactory  
☐ Substandard  
☐ Deficient | |
| 2      | 2 CFR §200.302  
2 CFR §300.333 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | ☐ Satisfactory  
☐ Substandard  
☐ Deficient | |
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| 3      | 2 CFR §300.309 | Expenditures incurred during the period of availability of the grant.      | 1. Pre-award costs were not made for expenditures incurred prior to March 13, 2020.  
2. Expenditures were made during the period of performance. | Satisfactory                  |                                                      |
| 4      | 2 C.F.R. §200.62 | Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing. | 1. Inquire of any equipment purchases to support this activity.  
2. Request a copy of the asset listing from the district.  
3. Determine if assets or equipment purchased were added to the district’s asset listing. | Satisfactory                  |                                                      |
|        | 2 C.F.R. §200.313 |                                                                                 |                                                                                                                                        | Substandard                  |                                                      |
| 5      | 2 CFR §200.318 | Procurement policies were followed.                                         | 1. Request a copy of the district’s procurement policy.  
2. Verify expenditures included proper approvals on documentation.  
3. Verify that emergency procurements/sole source procurements followed state guidelines. | Satisfactory                  |                                                      |
| 6      | 2CFR §200.430 | Proper support for salaries and wages exist. (Timesheets, PARs, Certifications, etc.) | 1. Request a list of all employees paid through the ESSER grant.  
2. Ensure time work is adequately documented for employees | Satisfactory                  |                                                      |

Monitor’s Overall Opinion:

Satisfactory

Satisfactory

Satisfactory

Substandard

Deficient

Satisfactory

Satisfactory

Satisfactory

Substandard

Deficient

Satisfactory

Satisfactory

Satisfactory

Substandard

Deficient

Satisfactory

Satisfactory

Satisfactory

Substandard

Deficient

Monitor’s Signature
### Purpose:
The purpose of the SCDE's monitoring of district's compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

Opinion definitions: Satisfactory - Compliant; No deficiencies  
Substandard - Minor deficiencies noted  
Deficient: Noncompliance; Significant deficiencies noted

#### Allowable Service #10: Providing mental health services and supports.

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| 1      | 2 CFR §200.404  
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3. Determine if the goods or services involved are chargeable or assignable to the award. | ☐ Satisfactory  
☐ Substandard  
☐ Deficient |  |
| 2      | 2 CFR §200.302  
2 CFR §300.333 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | ☐ Satisfactory  
☐ Substandard  
☐ Deficient |  |
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<td>3</td>
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<td>2 C.F.R. §200.62</td>
<td>Equipment purchases were properly capitalized. Assets were properly added to the district’s asset listing.</td>
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<td>5</td>
<td>2 CFR §200.318</td>
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<td>6</td>
<td>2CFR §200.430</td>
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Monitor’s Overall Opinion: Satisfactory

Monitor’s Signature
### Purpose:
The purpose of the SCDE’s monitoring of district’s compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

Opinion definitions: Satisfactory - Compliant; No deficiencies  
Substandard - Minor deficiencies noted  
Deficient: Noncompliance; Significant deficiencies noted

### Allowable Service #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.

<table>
<thead>
<tr>
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| 1     | 2 CFR §200.404  
2 CFR §200.405 | Expenditures incurred were allowable, necessary, reasonable, and allocable | 1. Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity.  
2. Determine if expenditures incurred (per-unit, in total, etc.) appears to be an amount a prudent person would expend on the item under the circumstances.  
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□ Substandard  
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| 2     | 2 CFR §200.302  
2 CFR §300.333 | Adequate documentation exists to support expenditures incurred. | 1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present. | □ Satisfactory  
□ Substandard  
□ Deficient | |
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Monitor's Overall Opinion: Satisfactory

Monitor's Signature
### Purpose:
The purpose of the SCDE’s monitoring of district’s compliance with the ESSER grant is to ensure that the district adhered to federal and state regulations for expenditures related to the ESSER funds.

**Opinion definitions:** Satisfactory - Compliant; No deficiencies Substandard - Minor deficiencies noted Deficient: Noncompliance; Significant deficiencies noted

### Allowable Service #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.

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<td>Adequate documentation exists to support expenditures incurred.</td>
<td>1. Review invoices, receipts, and other documentation to support the total amount expended. Ensure proper approvals are present.</td>
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Monitor’s Overall Opinion:

Monitor’s Signature