	South Carolina Department of Ed	ucation
Ele	mentary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring To	ol
Purpose: The purpose of the SCDE's monitoring of district's con	npliance with the ESSER grant is to ensure t	hat 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 comp	eleted last)

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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	

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62		1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
	_		asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees.	Substandard	
				Deficient	
Monitor's	I Overall Opinion:				

Monitor's Signature		

	South Carolina Department of Ed	ucation
Eler	mentary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	ol
Purpose: The purpose of the SCDE's monitoring of district's com to the ESSER funds.	pliance with the ESSER grant is to ensure th	nat the district adhered to federal and state regulations for expenditures related
Opinion definitions: Satisfactory - Compliant; No deficiencies	Substandard - Minor deficiencies noted	Deficient: Noncompliance; Significant deficiencies noted
	OVERALL OPINION	

Item# In my opinion, the <u>Reference</u> **Considerations Comments During Review** Requirement results are: 2 CFR §200.404 Expenditures incurred were allowable, 1. Review the spending plan to Satisfactory necessary, reasonable, and allocable determine how the LEA decided the 2 CFR §200.405 needs for the district. Assess whether Substandard expenditures were necessary for this activity. Deficient 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. 2 CFR §200.302 Adequate documentation exists to 1. Review invoices, receipts, and other ☐ Satisfactory support expenditures incurred. documentation to support the total 2 CFR §300.333 amount expended. Ensure proper Substandard approvals are present. ☐ Deficient

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	to the district's asset listing.	2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	1. Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	☐ Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	Overall Opinion:	1			

Monitor's Signature	

	South Carolina Department of Ed	ucation
Elem	entary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	l e e e e e e e e e e e e e e e e e e e
Purpose: The purpose of the SCDE's monitoring of district's comp	pliance with the ESSER grant is to ensure th	at 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 #2: Coordination of preparedness and respons	se efforts of local education agencies with	State, local, Tribal, and territorial public health departments, and other relevant

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.

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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	
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	

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	☐ Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district. 3.	Substandard	
			Determine if assets or equipment purchased were added to the district's asset listing.	Deficient	
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	☐ Satisfactory	
			Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements followed state guidelines.	Deficient	
6	2CFR §200.430		Request a list of all employees paid through the ESSER grant.	Satisfactory	
		1	2. Ensure time work is adequately documented for employees	Substandard	
Monitor's	Overall Opinion:			Deficient	

Monitor's Signature

		Soi	uth Carolina Department of Educatio	n	
		Elementary and	d Secondary School Emergency Relief	Fund (ESSER)	
			Compliance Monitoring Tool		
=	e: The purpose of the SCDE's m SSER funds.	nonitoring of district's compliance with	n the ESSER grant is to ensure that the	district adhered to	federal and state regulations for expenditures related
Opinior	definitions: Satisfactory - Con	npliant; No deficiencies Substanda	ard - Minor deficiencies noted Defi	cient: Noncompliand	ce; Significant deficiencies noted
	Allowable Service	e #3: Providing principals and other so	chool leaders with the resources nece	ssary to address the	needs of their individual schools.
Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404	Expenditures incurred were allowable, necessary, reasonable, and allocable	Review the spending plan to determine how the LEA decided the	Satisfactory	
	2 CFR §200.405		needs for the district. Assess whether expenditures were necessary for this	Substandard	
			activity.	Deficient	
			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.		
			uic awaiu.		

Item #	<u>Reference</u>	Requirement	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020.2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	to the district's asset listing.	2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	☐ Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages	1. Request a list of all employees paid		
		exist. (Timesheets, PARs, Certifications,	through the ESSER grant.	Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	

Monitor's Signature		

	South Carolina Department of Ed	ucation
Ele	ementary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	ol
rpose: The purpose of the SCDE's monitoring of district's coll the ESSER funds.	mpliance with the ESSER grant is to ensure th	nat the district adhered to federal and state regulations for expenditures related
inion definitions: Satisfactory - Compliant; No deficiencies	Substandard - Minor deficiencies noted	Deficient: Noncompliance; Significant deficiencies noted

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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	

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	to the district's asset listing.	2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	1. Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	☐ Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	Overall Opinion:	1			

Monitor's Signature		

			uth Carolina Department of Education		
		Elementary and	d Secondary School Emergency Relie	f Fund (ESSER)	
			Compliance Monitoring Tool		
I -	• •	s monitoring of district's compliance with	h the ESSER grant is to ensure that the	e district adhered to	federal and state regulations for expenditures related
to the E	SSER funds.				
Oninion	definitions: Satisfactory - C	Compliant: No deficiencies Substands	ard - Minor deficiencies noted Def	iciont: Noncomplian	ce; Significant deficiencies noted
Оринон	definitions. Satisfactory - C	Compliant, No deficiencies Substanta	ard - Millor deficiencies floted Der		ce, Significant deficiencies noted
		: Developing and implementing procedu			
Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404	Expenditures incurred were allowable, necessary, reasonable, and allocable	Review the spending plan to determine how the LEA decided the	Satisfactory	
	2 CFR §200.405	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	needs for the district. Assess whether expenditures were necessary for this	Substandard	
			activity. 2. Determine if expenditures incurred	Deficient	
			(per-unit, in total, etc.) appears to be an		
			amount a prudent person would expend		
			on the item under the circumstances.		

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	Overall Opinion:				

Monitor's Signature	

		Sou	uth Carolina Department of Educatio	n	
		Elementary and	Secondary School Emergency Relief	Fund (ESSER)	
			Compliance Monitoring Tool		
-	e: The purpose of the SCDE's mo	onitoring of district's compliance with	n the ESSER grant is to ensure that the	e district adhered to	federal and state regulations for expenditures related
Opinior	definitions: Satisfactory - Com	pliant; No deficiencies Substanda	ırd - Minor deficiencies noted Defi	cient: Noncompliand	ce; Significant deficiencies noted
Allowable Service #6: Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.					
Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404	Expenditures incurred were allowable, necessary, reasonable, and allocable	Review the spending plan to determine how the LEA decided the	Satisfactory	
	2 CFR §200.405		needs for the district. Assess whether expenditures were necessary for this	Substandard	
			activity. 2. Determine if expenditures incurred	Deficient	
			(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.		

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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.	Satisfactory	
			2. Expenditures were made during the period of performance.	☐ Substandard ☐ Deficient	
	0.050.000.00		· ·	Bendent	
4	2 C.F.R. §200.62		1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	_	2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	1. Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	☐ Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	I Overall Opinion:				

Monitor's Signature		

	South Carolina Department of Education							
			Secondary School Emergency Relief					
			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 - Comp	oliant; No deficiencies Substanda	rd - Minor deficiencies noted Defi	cient: Noncompliand	ce; Significant deficiencies noted			
	Allowable Service #7: Purchasing supplies to sanitize and clean the facilities of local educational agency, including buildings operated by such agency.							
Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review			
1	2 CFR §200.404	Expenditures incurred were allowable, necessary, reasonable, and allocable	Review the spending plan to determine how the LEA decided the	☐ Satisfactory				
	2 CFR §200.405		needs for the district. Assess whether expenditures were necessary for this	Substandard				
			activity. 2. Determine if expenditures incurred	Deficient				
			(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.					
2	2 CFR §200.302	Adequate documentation exists to	Review invoices, receipts, and other					

documentation to support the total

amount expended. Ensure proper

approvals are present.

support expenditures incurred.

2 CFR §300.333

☐ Satisfactory

Substandard

Deficient

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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.	Satisfactory	
			2. Expenditures were made during the period of performance.	Substandard	
			period of performance.	Deficient	
	2 C.F.R. §200.62		1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	_	2. Request a copy of the asset listing from the district. 3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	1. Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	I Overall Opinion:		<u> </u>		

Monitor's Signature		

		Sou	uth Carolina Department of Education	ın		
			d Secondary School Emergency Relief			
			Compliance Monitoring Tool	,		
_	e: The purpose of the SCDE's mo SSER funds.	nitoring of district's compliance with	n the ESSER grant is to ensure that the	e district adhered to	federal and state regulations for expenditures related	
Opinion	definitions: Satisfactory - Com	pliant; No deficiencies Substanda	ard - Minor deficiencies noted Def	cient: Noncomplian	ce; Significant deficiencies noted	
	_	for carrying out requirements under		ation Act (20 U.S.C. 1	es, how to provide technology for online learning to all 401 et seq.) and how to ensure other educational ements.	
Item #	<u>Reference</u>	Requirement	<u>Considerations</u>	In my opinion, the results are:	Comments During Review	
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. Determine if expenditures incurred (per-unit, in total, etc.) appears to be an 	Satisfactory Substandard Deficient		

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

1. Review invoices, receipts, and other

documentation to support the total

amount expended. Ensure proper

approvals are present.

☐ Satisfactory

Substandard

Deficient

the award.

Adequate documentation exists to

support expenditures incurred.

2 CFR §200.302

2 CFR §300.333

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	Overall Opinion:				

Monitor's Signature	

South Carolina Department of Educa	ation
Elementary and Secondary School Emergency Re	elief 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	t 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
to the ESSER funds.	

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.

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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	

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	Overall Opinion:				

Monitor's Signature	

	South Carolina Department of Edu	ucation
Ele	ementary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	ار
Purpose: The purpose of the SCDE's monitoring of district's conto the ESSER funds.	npliance with the ESSER grant is to ensure th	nat the district adhered to federal and state regulations for expenditures related
Opinion definitions: Satisfactory - Compliant; No deficiencies	Substandard - Minor deficiencies noted	Deficient: Noncompliance; Significant deficiencies noted
Allow	wable Service #10: Providing mental health s	services and supports.
Itom #		

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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	

Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62		1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	l Overall Opinion:				

Monitor's Signature	•	•	

	South Carolina Department of Ed	ucation
Elei	mentary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	ol
Purpose: The purpose of the SCDE's monitoring of district's com	ppliance with the ESSER grant is to ensure the	nat 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	s related to summer learning and suppleme	ntal afterschool programs, including providing classroom instruction or online
		bilities, English learners, migrant students, students experiencing homelessness,

	and children in loster care.					
Item #	<u>Reference</u>	Requirement	<u>Considerations</u>	In my opinion, the results are:	Comments During Review	
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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		

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62		1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313		2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	Request a copy of the district's procurement policy.	Satisfactory	
			2. Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	Satisfactory	
		etc.)	2. Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	l Overall Opinion:	<u> </u>	1		

Monitor's Signature	•	•	

	South Carolina Department of Ed	ucation
Elei	mentary and Secondary School Emergency	Relief Fund (ESSER)
	Compliance Monitoring Too	ol
Purpose: The purpose of the SCDE's monitoring of district's com	pliance with the ESSER grant is to ensure the	hat 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 r	naintain the operation of and continuity of	services in local educational agencies and continuing to employ existing staff of
	the local educational agence	y.
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Item#	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
1	2 CFR §200.404 2 CFR §200.405	Expenditures incurred were allowable, necessary, reasonable, and allocable	 Review the spending plan to determine how the LEA decided the needs for the district. Assess whether expenditures were necessary for this activity. 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. 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	

Item #	<u>Reference</u>	<u>Requirement</u>	<u>Considerations</u>	In my opinion, the results are:	Comments During Review
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,	Satisfactory	
			2020. 2. Expenditures were made during the	Substandard	
			period of performance.	Deficient	
4	2 C.F.R. §200.62	Equipment purchases were properly capitalized. Assets were properly added	1. Inquire of any equipment purchases to support this activity.	Satisfactory	
	2 C.F.R. §200.313	to the district's asset listing.	2. Request a copy of the asset listing from the district.3.	Substandard	
			Determine if assets or equipment purchased were added to the district's	Deficient	
			asset listing.		
5	2 CFR §200.318	Procurement policies were followed.	1. Request a copy of the district's procurement policy.	Satisfactory	
			Verify expenditures included proper approvals on documentation.	Substandard	
			3. Verify that emergency procurements/sole source procurements	Deficient	
			followed state guidelines.		
6	2CFR §200.430	Proper support for salaries and wages exist. (Timesheets, PARs, Certifications,	Request a list of all employees paid through the ESSER grant.	☐ Satisfactory	
		etc.)	Ensure time work is adequately documented for employees	Substandard	
				Deficient	
Monitor's	I Overall Opinion:	<u> </u>			

Monitor's Signature		