

**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)

Item #	Reference	Requirement	Considerations	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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> 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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

Item #	Reference	Requirement	Considerations	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. 2. Expenditures were made during the period of performance.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

Monitor's Overall Opinion:

Monitor's Signature

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OVERALL OPINION

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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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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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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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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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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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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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	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

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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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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.

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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.

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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 #10: Providing mental health services and supports.

Item #	Reference	Requirement	Considerations	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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> 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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

Item #	Reference	Requirement	Considerations	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. 2. Expenditures were made during the period of performance.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

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 #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.

Item #	Reference	Requirement	Considerations	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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> 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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

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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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

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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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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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> 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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> 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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	
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	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Substandard <input type="checkbox"/> Deficient	

Monitor's Overall Opinion:

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