

Tennessee – ESSER

Section C Budget Narrative:

For each budget category in Section A, please provide a justification, a detailed description of allowable, reasonable and necessary costs, and address the following items:

i. The use of funds for Administrative Costs. Please tell us if you are reserving funds for administrative costs and the total amount. Please describe how these funds will be used consistent with the budget categories from the Section A Table.

Budget Category	Amount	Description
Salary	294,024.00	Administrative costs: four full-time equivalent positions to support ESSER implementation
Benefits	97,027.54	Administrative costs: benefits calculated for the four FTE positions noted above at a rate of 33%
Travel	1,000.00	Administrative costs: travel for administering program (monitoring and implementation)
Supplies	7,000.00	Administrative costs: 7,000 for laptop, hotspot, and miscellaneous supplies for four FTE positions noted above to be purchased summer/fall 2020 and over the life of the grant
Contractual	22,564,046.00	<ul style="list-style-type: none"> 6,500,000: Contract with online platform for literacy instruction. RFP to be issued late 2020. Administrative costs: 525,000: contract for ESSER and GEER monitoring and data collection (three-year total). Contract to be executed fall/winter 2020. 15,539,046.00: TN Teacher Promise: an innovative program to remove barriers to entry to the teaching profession and to attract and recruit a strong new pipeline of great teachers in Tennessee, helping to address the teacher shortage and best serve students (will be awarded to non-profit or IHEs)

ii. The clarification of the category, “Other.” Please clearly identify funds used for subgrants and other items of cost in this category.

Use of Funds Classified as “Other”	Amount
Imagination Library expansion for 3rd grade (one year), to support literacy and at-home libraries which are critical – especially in times of closure.	3,000,000

iii. The description of Large Covered Funds. Please provide a detailed list of activities and/or projects that are budgeted for more than \$150,000.

Activity	Amount	Description
Early grades literacy	9,500,000.00	6,500,000 - Identified as a state prioritized need – heightened by the COVID-19 pandemic, there is a need for more online materials for early grades literacy. This platform is intended to support virtual learning and provide access to materials and instruction. 3,000,000 – Additional support for and expansion of Imagination Library, a successful state initiative to ensure that students in third grade have at-home literacy supports and more opportunities to read grade-level texts at home.
Administration	924,051.54	399,051.54 - 4 FTEs to provide implementation support (salary + benefits), as well as contracted support (525,000) for monitoring of ESSER and GEER funding.
Educators: Pipeline	15,539,046.00	15,539,046.00: TN Teacher Promise: an innovative program to remove barriers to entry to the teaching profession and to attract and recruit a strong new pipeline of great teachers in Tennessee, helping to address the teacher shortage and best serve students (will be awarded to non-profit or IHEs)

Attachment T: Grant Conditions
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

II. The SEA must submit to the Department, within 60 days of receiving ESSER funds, an initial report detailing a budget for the SEA's reservation of funds that include information about the up to ½ of 1 percent of the SEA's total grant for administrative costs and the uses of funds for emergency needs to address issues related to COVID-19.

III. The SEA must submit to the Department, within 60 days of receiving ESSER funds:

- i. An internal control plan that:
 - a. Identifies the management structure for implementing the ESSER Fund grant including the key personnel responsible for managing and monitoring subrecipients;
 - b. Identifies risks, both internal and subrecipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and
 - c. Describes how the Grantee will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audit and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department or the Department's contractor.
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Internal Controls

The Tennessee Department of Education (TDOE) will use established internal control procedures to provide assurance that the programs, contracts, and subgrants awarded with the ESSER funds are being implemented with fidelity and within the terms and conditions of the award.

The TDOE will ensure that program manager assigned to manage the ESSER fund initiatives has reviewed and understands program requirements and has developed a mechanism to provide technical assistance and monitoring for the program initiatives.

The TDOE will use current state procurement policies and procedures for ESSER fund contracts in compliance with general procurement standards beginning in section 200.318 of the Uniform Grants Guidance. Contracts will be managed to ensure that contractors are performing work in alignment with the terms and conditions of the contract.

The state-administered programs funded by ESSER will be managed by the department's internal performance management division (PMD). The PMD works with TDOE leadership to ensure that key departmental work is represented in a fully-developed project plan. These project plans are part of quarterly performance routines, and any state-administered program funded with ESSER will be integrated into these current oversight mechanisms to track progress on goals, spending, and implementation.

a. Management Structure

The ESSER funds will be administered by the Office of Districts and Schools, Division of Federal Programs and Oversight (FPO). This team oversees federal education grants for ESEA programs including extensive protocols for monitoring 100% of districts each year through its tiered monitoring system: self, desktop, onsite. This three-tiered model allows for a level of review for each district based on risk. It also informs other protocols for focused monitoring and technical assistance plans. Key personnel responsible will be Assistant Commissioner of FPO Deborah Thompson and Senior Director of Monitoring Geneva Taylor. In addition, the department will utilize a contractor for additional monitoring support for ESSER and GEER funding through fall of 2022. This contractor will be managed by Deborah Thompson.

b. Risk Analysis

The risk analysis determines which LEAs must participate in each monitoring tier each season. LEAs and FPO divisional coordinators can contact the senior director of compliance and operations (Geneva.Taylor@tn.gov) beginning in August each year for LEA-level risk analysis worksheets to guide conversation regarding specific areas of concern and how to resolve items within the LEA's control.

A review of all risk analysis categories occurs each year, beginning in early spring. During the review, internal department stakeholders edit and suggest indicators that assess the risk that an LEA will not comply with federal grant rules; state law; state board of education policies, rules, or guidance; or other communicated guidance from the department. The indicators in the risk analysis include data collected regarding LEA grant programs; prior audits; and applications and plans that capture goals, strategies, action steps, values, and benchmarks based on funding, deadlines, data, and other risk factors. The risk analysis process occurs in June

or July depending on the release of data that is often unavailable at the department until later in the summer months.

To identify districts for fiscal monitoring, certain indicators in the risk analysis are weighted more heavily and include the following: the amount of allocations, the tenure of district staff, amount of carryover funds, audit findings, and Office of Civil Rights (OCR) findings.

Beginning June 2021, additional categories will be added to the risk analysis to include indicators for ESSER and GEER funds that will be used to inform monitoring in the 2021-22 school year. These indicators will remain in the analysis until the program ends.

c. Documentation for Fiscal Reviews

As part of the department’s program and fiscal monitoring, primary documentation is reviewed, and the department will ensure that this documentation is available upon request by the U.S. Department of Education or its contractor. In addition, the TDOE’s Internal Audit division will provide audit information (including results on A-133 audits) as requested.

Revised Monitoring Protocols

The TDOE has developed and implements desktop monitoring and reporting for other federal grants via its electronic planning and grants management system, ePlan. This platform has functionality and checks/balances for cash management and other controls. The TDOE will utilize this same platform for managing subgrants awarded from ESSER funds. The current monitoring protocol has been updated to include specific items for ESSER and GEER. Screenshots of the proposed changes are included below.

Monitoring Schedule

As part of its established process and protocol, the Federal Programs and Oversight division in the Office of Districts and Schools has developed a monitoring schedule for the 2020-21 school year. As noted, ESSER monitoring will be integrated into existing monitoring protocols, with new sections added to the instrument. In light of the current pandemic, with limitations on in-person meetings with district and school personnel, adjustments have been made such that all monitoring for fall 2020 will be managed through the department’s ePlan platform. The monitoring windows are noted below, and a comprehensive monitoring schedule will be provided once confirmed and finalized.

- Results-based (formerly onsite but virtual currently) window: October 2020 – March 2021
- Desktop window: October 2020 – January 2021
- Self-assessment window: February – April 2021

Below is the list of the LEAs and monitoring tier based on the risk analysis:

LEA	Monitoring Tier
Rogersville	On-Site
Shelby County	On-Site
McMinn County	On-Site
Bedford County	On-Site
Bradley County	On-Site
Bradford	On-Site
Jefferson County	On-Site
Campbell County	On-Site
Achievement School District	On-Site
Hancock County	On-Site
Hamilton County	On-Site
Marion County	On-Site
Grainger County	On-Site
Houston County	On-Site
Newport	On-Site
Alamo	On-Site
Rhea County	On-Site
Trenton	On-Site

LEA	Monitoring Tier
Dickson County	On-Site
Sumner County	On-Site
Oak Ridge	On-Site
Benton County	On-Site
Obion County	On-Site
Johnson City	On-Site
Hardin County	On-Site
Washington County	On-Site
Hawkins County	On-Site
Germantown	On-Site
Blount County	On-Site
Robertson County	On-Site
Davidson County	On-Site
Bartlett	On-Site
Montgomery County	On-Site
Dept. of Corrections	On-Site
Coffee County	Desktop
Hamblen County	Desktop
Franklin County	Desktop
Trousdale County	Desktop
Grundy County	Desktop
Knox County	Desktop
Warren County	Desktop
Maury County	Desktop
Bledsoe County	Desktop
Oneida	Desktop
Meigs County	Self-Assessment
Marshall County	Self-Assessment
Anderson County	Self-Assessment
Lake County	Self-Assessment
Tenn State Board of Ed	Self-Assessment
Humboldt	Self-Assessment
Lawrence County	Self-Assessment
Rutherford County	Self-Assessment
Union City	Self-Assessment
West TN School for Deaf	Self-Assessment
Greeneville	Self-Assessment
Sullivan County	Self-Assessment
Madison County	Self-Assessment
Tenn School for the Deaf	Self-Assessment
Moore County	Self-Assessment
Crockett County	Self-Assessment
Kingsport	Self-Assessment
Lincoln County	Self-Assessment
Greene County	Self-Assessment
Chester County	Self-Assessment
Alcoa	Self-Assessment

LEA	Monitoring Tier
Fentress County	Self-Assessment
Dayton	Self-Assessment
Wayne County	Self-Assessment
Athens	Self-Assessment
Decatur County	Self-Assessment
Giles County	Self-Assessment
Williamson County	Self-Assessment
Macon County	Self-Assessment
Sequatchie County	Self-Assessment
Tullahoma	Self-Assessment
Henderson County	Self-Assessment
Bristol	Self-Assessment
Van Buren County	Self-Assessment
Hollow Rock - Bruceton	Self-Assessment
Arlington	Self-Assessment
South Carroll	Self-Assessment
Cumberland County	Self-Assessment
Franklin SSD	Self-Assessment
Cheatham County	Self-Assessment
Millington	Self-Assessment
Claiborne County	Self-Assessment
Hickman County	Self-Assessment
Tenn School for the Blind	Self-Assessment
Pickett County	Self-Assessment
Lewis County	Self-Assessment
Fayetteville	Self-Assessment
Carter County	Self-Assessment
Stewart County	Self-Assessment
Roane County	Self-Assessment
Cleveland	Self-Assessment
Loudon County	Self-Assessment
Jackson County	Self-Assessment
Lenoir City	Self-Assessment
Murfreesboro	Self-Assessment
Collierville	Self-Assessment
Milan	Self-Assessment
DeKalb County	Self-Assessment
Cannon County	Self-Assessment
Haywood County	Self-Assessment
Bells	Self-Assessment
Unicoi County	Self-Assessment
Monroe County	Self-Assessment
Manchester	Self-Assessment
Cocke County	Self-Assessment
Maryville	Self-Assessment
Elizabethton	Self-Assessment
Scott County	Self-Assessment

LEA	Monitoring Tier
Lakeland	Self-Assessment
Putnam County	Self-Assessment
Sweetwater	Self-Assessment
Fayette County	Self-Assessment
Dyersburg	Self-Assessment
Morgan County	Self-Assessment
Gibson Co Sp Dist	Self-Assessment
West Carroll Sp Dist	Self-Assessment
Overton County	Self-Assessment
Sevier County	Self-Assessment
Polk County	Self-Assessment
Huntingdon	Self-Assessment
Lebanon	Self-Assessment
White County	Self-Assessment
Wilson County	Self-Assessment
Humphreys County	Self-Assessment
Weakley County	Self-Assessment
Dyer County	Self-Assessment
Richard City	Self-Assessment
Lauderdale County	Self-Assessment
Alvin C York Institute	Self-Assessment
Union County	Self-Assessment
Paris	Self-Assessment
Hardeman County	Self-Assessment
Perry County	Self-Assessment
Henry County	Self-Assessment
Etowah	Self-Assessment
Johnson County	Self-Assessment
Clinton	Self-Assessment
Clay County	Self-Assessment
Smith County	Self-Assessment
Tipton County	Self-Assessment
Lexington	Self-Assessment
McKenzie	Self-Assessment
McNairy County	Self-Assessment
Dept. of Children's Services	Self-Assessment

Updates to Monitoring Instrument for ESSER

The following two tables were added to the monitoring instrument for the ESSER fund.

CARES Act - LEA	
Pre-Visit Required Evidence to be uploaded by LEA staff and reviewed by TDOE monitors	
Pre-Visit: Practices to be answered by LEA staff	
Description HMB: Agree/Disagree/N/A Dropdowns, Short Text Box to Justify Disagree Answers	Citation
The LEA applied for and accepted CARES Act funds.	
The LEA has a participating non-public school and offered equitable services with CARES Act funds.	
The LEA has charter schools and addressed their needs using CARES Act funds.	
The LEA used CARES Act funds for <i>Supporting Local Leaders</i> .	
The LEA used CARES Act funds for <i>Planning for Long-Term Closures</i> .	
The LEA used CARES Act funds for <i>Addressing the Unique Needs of Special Populations</i> .	
The LEA used CARES Act funds for <i>Purchasing Educational Technology</i> .	
The LEA used CARES Act funds for <i>Mental Health Supports</i> .	
The LEA used CARES Act funds for <i>Summer Learning</i> .	
The LEA used CARES Act funds for <i>Conducting Other Approved Activities</i> .	
Pre-Visit: Open Responses to be answered by LEA staff	
How did the LEA oversee the use of funds and determine effectiveness of activities?	
What supports were offered?	
How many students benefitted from the supports offered? (estimate)	

CARES Act - TDOE	
<i>Internal Checklist: HMB: Add dropdown options: Reviewed, Not Reviewed, Not available (Default Not Reviewed)</i>	
CARES Act application	
LEA needs assessment	
Budget in alignment with allocations on ePlan	
On-Site: Open Responses to be answered by LEA staff	
During the COVID-19 pandemic in spring 2020, how were students supported during school closures before the CARES Act?	
After receiving CARES Act funds, how did services to students, teachers, or leaders change?	
Once CARES Act funds were dispersed, did the LEA make any changes or adjustments to application?	
<i>On-Site: Additional Notes (Optional)</i>	