**Commonwealth of Virginia**

**GEER 45 Day Report**

**July 2020**

1. Please describe the State’s process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:

a. Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;

b. The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:

i. “Most significantly impacted by coronavirus;” and/or

ii. “Essential” for carrying out emergency educational service;

c. The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and

d. Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.

See attached spreadsheet

2. Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.303.

The Commonwealth of Virginia will ensure that there is a system for monitoring and review of the use of the GEER funds by the recipients.

As a part of that effort, the following internal controls will be communicated to and followed by each IHE recipient:

* Grant awards will stipulate the uses of the funding and compliance with federal GEER spending requirements.
* A unique fund detail code and project codes have been created in the state's accounting system to track GEER expenditures.
* The Secretary of Education will provide direct and public guidance to GEER recipients on how they should be spending the GEER funds they receive. This will include an application process to receive the funds, which will include requirements and assurances governing the GEER funds.
* GEER funding to IHE recipients will be provided on a reimbursement basis aligning to cash management requirements and using VDOE’s online grants management system, OMEGA, which includes internal controls further described in the LEA information below.

For elementary and secondary education grants, the Virginia Department of Education (VDOE) has a well-established and effective internal control plan in place for implementing ESEA grants, and this structure will be used to implement GEER Fund grants. A high-level summary of the VDOE’s internal control plan is below.

* The control environment includes the agency’s system of oversight, organizational structure, and performance evaluation. Documentation of the control environment is evidenced by the agency’s Administrative Manual, Human Resources Policy Manual, and Agency Risk Management Internal Controls Standards (ARMICS) program plan.
* The ARMICS program plan includes the implementation of an annual agency-wide risk assessment. The risk assessment process is managed by the VDOE’s Director of Risk Management. The process includes identification, analysis, and response to risks, identification of change, and response to change.
* The VDOE’s control activities for managing federal grants include implementation of the performance review system, segregation of duties, and accurate and timely recording of and documentation of transactions. The agency’s Online Management of Education Grant Awards (OMEGA) grants management system provides built-in controls for the subgrantee application approval and reimbursement processes. The system is designed to control user rights and access by assigned duty/permissions. Details about the CARES grant management structure and process are below.
	+ For the CARES Act GEER Fund state set-aside budget, proposed activities to be funded were approved by staff at both the VDOE and at the Governor’s Office. This process was implemented to maximize the impact of the programs and activities funded with the CARES GEER state set-aside budget.
	+ To receive funds for the majority of projects, each LEA must submit an application for CARES Act GEER funds. The application includes a detailed budget breakdown identifying each expense. Applications are reviewed by program staff prior to awarding funds. Following initial approval of an application, all budget changes must be justified in an application amendment.
	+ Following application approval, each LEA must submit a budget transfer request aligned with the approved application through OMEGA. The budget transfer request places funds in the correct object codes for reimbursement, and is reviewed by two program staff prior to approval. The OMEGA system will not allow an LEA to transfer more funds than have been allocated.
	+ Following budget transfer approval, each LEA must submit reimbursement requests to receive GEER funds. Reimbursement requests include a description of each program and activity by object code. They are reviewed by program staff to ensure alignment with the application. They are then reviewed by fiscal staff to ensure that they comply with laws, guidelines, and cash management principles regarding allowable expenses. The OMEGA system will not allow the LEA to request reimbursement for more funds than have been transferred into each object code.
	+ Documentation for LEA grants is maintained in the OMEGA system.
	+ A unique fund detail code and project codes have been created in the state's accounting system to track GEER expenditures.
	+ For a small number of approved projects, funds are awarded through grants managed outside of the OMEGA system, contracts, and memoranda of understanding. In these instances, primary documentation to support fiscal reviews and audits is maintained in the applicable program office and in the Office of Finance.

3. If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.

Not applicable

4. If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.

The VDOE has taken or will take the steps below to ensure that LEAs receiving GEER funds provide equitable services as specified under the CARES Act:

* Include in the LEA application an equitable services table that calculates the equitable services proportional share;
* Include in the LEA application an assurance that the LEA will provide equitable services as specified in the CARES Act;
* Provide information on calculating equitable services in the LEA application instructions, guidelines, and assurances document;
* Provide technical assistance to LEAs via telephone, email, and face-to-face (as needed and as the pandemic allows;
* Train LEAs on the equitable services requirements via webinar; and
* Monitor the implementation of equitable services via the application review process and through federal program monitoring.