

Internal Controls & Subrecipient Monitoring for ESSER

Elementary and Secondary School Emergency Relief Fund (ESSER) and Consolidated Program Review (CPR)

The Office of Superintendent of Public Instruction (OSPI) monitors multiple federally funded programs under the Elementary and Secondary Education Act (ESEA). This process fulfills OSPI's compliance monitoring requirements under federal regulations (2 CFR 200). The Consolidated Program Review (CPR) process consists of an OSPI team reviewing Local Educational Agencies' (LEA) federal and selected state programs. The monitoring activities are designed to focus on the results of the LEA's efforts to implement critical requirements of the ESEA using available resources and flexibility within provisions.

OSPI will align subrecipient monitoring of ESSER funds with the existing CPR process by:

- Expanding our annual risk assessment to include risk factors based on awarded ESSER grant amounts and grant claim variances.
- Monitoring identified high-risk LEAs in addition to LEAs already slated to participate in our annual monitoring cycle.
- Providing technical assistance to monitoring participants to both prepare for the review and successfully exit the review process in compliance.
- Utilizing our Fiscal and Private Schools checklist to ensure compliance with allowable costs and expenditures and equitable services provisions. These checklists will be amended as necessary to include ESSER-specific guidance and requirements.

The CPR process is a supplement to ongoing monitoring OSPI conducts through the grant application, claims and reporting process. Technical assistance is provided alongside compliance requirements during the application process in which LEAs provide a summary of how they intend to use the allocated funds. LEAs must provide a summary of how they have used the funds to support the activities they selected, and OSPI conducts an internal fiscal check on expenditures to ensure they are used according to their application.

Through this grant process and the risk assessment, identified high risk LEAs are referred to the CPR process for further compliance monitoring, either desk or on-site (when possible). At all times OSPI seeks to ensure that funds are expended to support the greatest needs for LEA recipients and that equitable services are provided along with timely and meaningful consultation.



SEA Reserve, Administrative Costs, Emergency Needs

SEA Reserve

State Superintendent Reykdal reserved 9.5% of the 10% of available funds to address emergency needs as determined by the SEA resulting from COVID-19. The Superintendent will allocate these available funds for the following activities:

- Contracts with internet providers – OSPI will pay the monthly connection fee for students who are eligible for Free and Reduced-Price Lunches (FRPL) and who don't currently have internet access. The universe of students is potentially 67K.
- Grants to districts who are eligible for Title 1 but have opted out, and non-Title 1 eligible schools.
- Grants and or contracts with ESDs for emergency response activities.
- Contracts with Community Based Organizations (CBOs) such as local YMCAs or Boys and Girls Clubs who have partnered with school districts to provide child care services to first responders during the period of school closure.
- Contracts with online schools to help cover increase costs in vendor fees due to enrollment growth after the March school closures for social distancing.
- Grants and or contracts with providers able to deliver Professional Development to train educators in methods of delivering online education.

OSPI Administration

SEAs may retain up to .5% of the available funds for costs associated with administering the award. For purposes of the allotment, OSPI intended to fund one individual 100% with these funds who will act as a CARES Act project lead to coordinate between various departments, communicate with the field, and ensure that reporting requirements are met in a complete and timely manner. The remaining funds will be held to address additional staffing or coordination needs through the term of the grant award. The funds may be used to pay for partial full-time equivalent staff for time dedicated specifically to the effort and coordination of the allocation of these funds.



Budget Table for SEA Expenditures of ESSER Funds

		Estimated Expenditures
Total Grant Award Amount		\$ 216,892,447
90% to LEA		\$ 195,203,202
Max OSPI Reservation		\$ 21,689,245
SEA Administrative Holdback		\$ 1,084,462
Targeted Reseveration		\$ 20,604,783
Funds Retained by SEA For Administrative Purposes		\$ 1,084,462
	One full-time equivalent staff as a project manager/lead	
	Balance to be targeted for future administrative need.	
Balance of reservation		
	Contracts for internet access 67K households 11 months \$12 monthly fees	\$ 8,800,000
	Allocation of grants to Title 1 eligible but opted out and non Title 1 eligible (Charter/Tribal)	\$ 450,000
	Professional Development Gov to Gov (WSSDA)	\$ 1,000,000
	ESDs	\$ 2,300,000
	Flexible to Adjust to Demand (Additional PD, Connectivity, Others as Identified Above)	\$ 3,500,000
	Total of 10%	<u>\$ 20,604,783</u>
	Subtotal of above	\$ 16,050,000
	Community Based Organizations	\$ 4,554,783

