**West Virginia: GEER 45 Day Report**

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;

The exact timeline for awarding GEER funds still needs to be developed once we are in receipt of GEER funds. We anticipate all funds being expended prior to December 30, 2020. A plan for how and when funds will be expended will be completed prior to September 30, 2020.

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;

The Governor and his staff have been meeting with the presidents of Institutions of Higher Education across the state. The Governor will continue to meet with stakeholders and evaluate the best use of the GEER funds based on feedback received. The Governor continues to weigh the criteria of “Most significantly impacted by Coronavirus” and “‘Essential’ for carrying out emergency educational service”. The Governor’s Office will have more concrete plans prior to September 30, 2020 as this evaluation continues to take place in the coming weeks.

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

The state may utilize both grants awards and intergovernmental fund transfers to provide GEER funds to agencies such as IHEs and other education-related entities and/or sub-recipients.

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

GEER Funds will be deployed as advances to IHEs and other education organizations that may receive GEER funds. This process of appropriating the GEER funds will necessitate the State’s Legislative Auditor to provide oversight on the appropriateness of how GEER funds are spent for specific purposes and activities.

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.

In accordance with the funding priorities of the Governor of West Virginia and in consultation with legal counsel to ensure all expenditures of GEER funds are legal and appropriate under the program, the Governor’s Office shall maintain an effective system of internal controls.

The Deputy Chief of Staff shall oversee the administration of the GEER fund. Separately, the Governor’s Office Financial Manager shall ensure that all intergovernmental fund transfers and payments to sub-recipients are made in accordance with polices and procedures. The State Auditor’s Office, a constitutional office separate, and distinct from the rest of the executive branch shall receive from the Financial Manager any requests for intergovernmental fund transfers and/or payments to sub-recipients.

The State Auditor’s Office shall review all payments to ensure proper stewardship of federal funds under the state’s control and only upon receiving approval from the State Auditor’s Office shall the agency or sub-recipient receive GEER funds.

If an agency receives GEER Funds, they shall manage the funds in accordance with agency policies and procedures for proper management of federal funds. Before disbursing any funds for any purpose, the state agency must first receive approval from the Governor’s Office. Once again, the State Auditor’s Office shall review any potential disbursements prior to any payment of funds.

The Governor’s Office has gained valuable experience in the administration of federal grants, especially through the Coronavirus Relief Fund granted by the U.S. Department of Treasury. Further, the Governor’s Office shall utilize the experience and knowledge of grants managers across state government in the effective management and administration of GEER funds as necessary.

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.

West Virginia is not planning to use GEER funds for any of these described purposes.

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.

West Virginia is not planning to provide GEER funds to LEAs.