ESSER Funds 60 Day Report

Additional Explanation Section A, Indirect Cost Information:

1. Our IC rate recently expired and we are in the negotiation process. Our state submitted the required paperwork in March and are awaiting a response. Our last agreement expired June 30, 2020 and was at 11%. We have chosen to calculate the Indirect Cost rate at the expired 11% as a solid estimate and will make an adjustment once we receive notification of the new negotiated rate for our state.
2. We do not plan to use any of the ESSER state reserve funds for salaries and wages.

Section C – Budget Narrative:

The Wyoming Department of Education (WDE) has responded to COVID related concerns by supporting the needs of Wyoming’s districts as they serve our nearly 93,000 students. As the WDE plans for the use of the “SEA Reserve,” our approach is to commit funds to specific uses based on input from stakeholders for needs that have not otherwise been addressed with the use of other funds. WDE representatives have participated in the task force meetings organized to inform our Governor’s Office in the use of a variety of funds identified for education, including the Governor’s Emergency Education Relief Fund (GEERF). This participation has allowed WDE staff to hear the concerns and needs expressed from stakeholders. The WDE has bi-weekly meetings open to all district superintendents and staff, and have organized smaller meeting opportunities to gather information from specific stakeholder groups. We are awaiting the results of a statewide survey for final input into the first efforts to use ESSER SEA Reserve funds. Ongoing input from district leadership will be solicited as the WDE continues to align the use of funds with greatest and evolving COVID related needs.

The first uses of SEA Reserve will be focused to address district concern and need for screening and progress monitoring tools to be used with their youngest students. While district leadership and teaching staff are to be commended for their rapid response to move to a remote or blended learning environment at the end of the 2019-2020 school year, they also express a concern for perceived gaps in expected learning and ongoing learning loss. This is especially concerning for the youngest learners, Kindergarten through third grade, where many foundational skills are established. District practitioners need screening and progress monitoring tools that are efficient to administer, provide actionable data, and are valid for both face to face and remote administration.

Many stakeholders feel a specific area of high need for K-3 students is the development of literacy skills. The interruption in instruction due to COVID last spring, potential ongoing interruption in instruction this fall if future closures are required, or changes in instructional platform are believed to be negatively effecting an area already recognized as being challenging for many students and critical for their future academic and life success. District practitioners need a stronger understanding of the development of literacy skills in emerging readers and the development of best practices to maximize students’ efforts.

**Contractual:** $1,898,076

The WDE is in the process of entering into two contracts-one for a state-wide provided screening and monitoring tool, and the second, LETRS training for early elementary teachers. Each contract is structured to provide a product, training to use the product, and ongoing implementation support for the contract period. The contract period will begin prior to the end of the 2020 calendar year and hold expiration dates allowing for expending the funds prior to September 30, 2022.

**Other:** $1,000,000

The WDE has chosen to set back $1,000,000 for challenges due to COVID either currently existing or yet to emerge. Ongoing stakeholder input will inform the use of these funds. We project having uses for these funds identified by early December allowing for adequate time for contracting prior to the year mark requiring returning of funds.

**Indirect Costs:** $358,189

As noted above, this is an estimate based on the recently expired IC rate and will be adjusted as necessary.

**Monitoring and Internal Controls—GAN Attachment T**

To ensure that LEAs are monitored for federal compliance and allowable use of funds related to the CARES ESSER grant the WDE has implemented the following internal control procedure.

The WDE has determined the use of two agency teams, ESSA Grants Team and Finance Team, in collaboration will ensure the requirements of the Uniform Guidance, 2CFR Part 200, the General Accounting Office’s (GAO) Green Book, and all details outlined in the specific Grant Award Notification and the ESSER Funds Certification and Agreement.

The WDE’s ESSA Team supervisor has been identified as the position to oversee the implementation of the LEA grant application, award, and monitoring. This includes identifying any LEA with anticipated need of additional technical assistance and support based on the use of the agency’s Risk Management Tool. The WDE’s Finance Team supervisor and Chief Academic Officer oversee the budget setup within the agency’s budget management system. A final check has been built in to be completed by the agency’s Chief Operations Officer of fiscal processes.

The following monitoring process has been developed for oversight of the ESSER funds:

1. Every quarter the grant program manager will review expenditures, evidence/supporting documentation of expenditures (reports and/or receipts and purchase orders), and verify the following:

a. The expenditures are for appropriate purchases as allowed by the law.

b. The expenditures are for appropriate purchases as approved in grant applications.

c. Equitable Services/Resources are appropriate and implemented in accordance with the law.

2. If any information is out of compliance, the program manager will work with the LEA to execute steps to remedy the compliance issue (grant amendments, returning funds to the grant, other technical assistance and follow-up). The program manager also has the ability to seek further information if there is cause for concern based on the fiscal information reviewed.

3. In addition to reviewing use of funds and federal compliance, the LEAs will submit a report on the number of positions that have been retained by the LEA, or created by the LEA, using CARES funding.

4. This revised monitoring process is implemented for all 48 LEAs in Wyoming for every quarter that CARES funding is available, and replaces any annual monitoring as is performed for other grant programs that generally take 12 months.

Identified internal risk includes the recent vacancy of the agency’s Finance Division Director. This position would have generally been responsible for the oversight of the various accounting principles and requirements outlined in the Uniform Guidance and GOA’s Green Book. The state of Wyoming is experiencing never before seen fiscal declines at such a magnitude and rate that a hiring freeze has been implemented throughout state government. To mediate any potential risk this vacancy may have create in oversight and implementation of appropriate practices and principles, the agency’s Chief Operations Officer will be assuming those responsibilities.

Additional internal risk has been identified in the relatively small size of our ESSA Grants Team. Wyoming continues to be a minimally funded state for federal programs based on our state population resulting in low allowances for administrative oversight of programs. The $400,000 administrative cap has been in place for many years and has not reflected any cost of living increase and overall keeps our team small. Our team supervisor is identified as the position to oversee the implementation of the process for the ESSER funds. This is an additional responsibility being added to her already full plate. To mitigate this potential risk, we have recently contracted for services to oversee the functioning of our grants management system (where applications are developed, approved, documentation is stored for future auditing purposes) freeing time for our supervisor to focus on monitoring and support of our LEAs in use of ESSER funds.

LEAs that have been identified as higher risk in using our Risk Assessment Tool, will receive quarterly TA calls from the WDE. This is in addition to the multiple training presentations provided to all 48 districts in the appropriate uses and requirements of the ESSER funds, and a detailed review of calculating Equitable Service Share to be consistent with federal rule.