

CARES Incentive Grant Project 789

Sub-Grant Monitoring Tool

Monitoring the implementation of federal grant programs and the use of federal program funds is an essential function of the U. S. Department of Education (USDE). Federal grant programs awarded to State Educational Agencies (SEAs) have the potential for positively impacting the education of our nation's children. In support of the mission of improving the teaching and learning of children attending high-poverty schools, this document, designed for the 2020-22 school years, describes the purpose, rationale, and process used by Oklahoma's SEA, the Oklahoma State Department of Education (OSDE), for monitoring Local Educational Agency (LEA) implementation of federal programs in alignment with the guidelines provided by USDE.

Definition and Purpose of Monitoring

Monitoring is the regular and systematic examination of a state's administration and implementation of a federal education grant, contract, or cooperative agreement administered by the USDE. Monitoring the use of federal funds, in accordance with 2 CFR 200.300, assures compliance with applicable federal requirements and ensures that all children have an equitable opportunity to obtain a high-quality education.

Monitoring assesses the extent to which states provide leadership and guidance to LEAs and schools in the implementation of policies and procedures that comply with the statutes and regulations of all participating federal programs.

The OSDE has received funding from the USDE through the CARES Act "to provide federal support in the wake of the public health crisis and economic downturn brought by the COVID-19 pandemic." (Public Law no. 116-136). The majority of set-aside funds provided to the OSDE for the purpose of administering these emergency funds to Local Education Agencies (LEAs) was used to provide additional support to LEAs through the Incentive Grant Project 789 competition to allow them to purchase the needed items to support students, parents, and their community during the COVID-19 pandemic. A grant competition was held in May/June 2020, and 150 LEAs were awarded a total of \$16 million for this one-time, one-year incentive grant.

Pursuant to Code of Federal Regulations 2 CFR, Part 200.331, monitoring and reporting program performance, the OSDE, as the grantee, is responsible for managing the day-to-day operation of grant and sub-grant supported activities to assure compliance with federal regulations. It is the grantee's responsibility to ensure that federal funds are spent according to the prescribed federal program requirements.

In accordance with P.L. 114-95, enacted December 10, 2015, of the Every Student Succeeds Act (ESSA), USDE requires that all LEA sub-recipients receiving federal funds participate in a monitoring and evaluation process as an accountability component. Federal grant monitoring enables the OSDE to work collaboratively with LEAs by providing them with high-quality technical assistance for fiscal and



programmatic planning and implementation of all services provided for students, teachers, and principals on behalf of their federally funded programs.

The overall purpose of this tool is to provide monitoring and evaluation of these federal funds to ensure their appropriate use, document that funds are spent effectively to accomplish the intended purpose and are used in accordance with the terms of the grant award, document the measurement of performance goals, and review information to provide technical assistance. Thus, monitoring will not be a one-time event. A mid-year evaluation report will be due each of the two years on February 15, 2021 and February 15, 2022. The grant will end June 30, 2022, and a final evaluation report will be due no later than September 30, 2022. In addition, ongoing technical assistance will be provided to LEAs as they strive to comply with all grant requirements, taking into account the amount and time limitations of the grant and associated risks.

Monitoring

Monitoring schedules will in most instances be risk-based and may consider factors other than grant or award amounts. The risk assessment will include:

- Prior grant experience
- Single audit information
- Capacity to administer a grant, including record-keeping, financial transactions, and reporting
- Past monitoring
- Incorrect documentation submissions
- Failure to submit timely reports
- Citizen complaints
- Repeated requests for time extensions

Completion of Grant

A final review of grant activity, accomplishments, expenditures, reports, and any other contractual information will be conducted at the completion of the grant. The above monitoring can be accomplished through various means based on the needs of the grant recipient. Techniques to be used consist of periodic written reports, requests for disbursement documentation, submission and review of required reports, telephone contacts, and, if applicable, an online review of grant data.

Monitoring Schedule

Monitoring is performed according to each program requirement. The CARES Act Incentive grant will track the following:

- Contract #
- Grantee Name
- Monitoring Type
- Date Scheduled
- Date Completed
- Grantee Response
- Date Monitoring Completed/Closed



Monitoring Types

Each program has a monitoring strategy and follows state and federal guidelines. The OSDE CARES Act grant manager will analyze each mid-year report and the Year-One evaluation report and may perform desktop or on-site reviews of the LEAs based on a monitoring rubric point system. The OSDE will use the Risk Assessment Analysis completed by the agency's Office of Federal Programs to determine the risk analysis for each sub-grantee and will add additional points to this rubric based on the completion of the mid-year and final evaluation reports. A mid-year grant evaluation report for each sub-grantee will be due on February 15th of each year for 2021 and 2022. LEAs who score within monitoring range will receive either a desk review or an on-site monitoring of the CARES Incentive Grant Project 789 no later than May 31, 2021 or May 31, 2022. All sub-grantees will receive a checklist of the items that will be reviewed.

Desk Review

Desk monitoring will be performed for an LEA that is deemed moderate-risk based on their federal program's risk analysis and their completion of the sub-grant evaluations and the Year-One end of year evaluation report and evaluation. This will also allow the program manager an opportunity to judge the need to provide technical assistance to sub-grantees and determine if desk monitoring can be completed or if an on-site review is warranted. The desk review will be completed no later than May 31st, 2021 and/or May 31st, 2022.

On-Site Monitoring

On-site monitoring will be conducted for recipients deemed high risk based on their Federal Program Risk Analysis and their interim evaluation reports or Year-One end of year report and evaluation. LEAs who are required to have desk or on-site monitoring will be required to have this completed no later than May 31, 2021 or May 31, 2022. The grant manager will provide a checklist in advance of the on-site meeting to ensure that materials can be gathered for the desk monitoring or on-site visit.

Scheduling

The actual scheduling of monitoring efforts will be based on an assessment of risks in two broad areas:

- Compliance – the likelihood that the grantee may violate state or federal regulations, fails to comply with grant agreement or statutory requirements, or is open to fraud and abuse.
- Performance – the likelihood that, even without actual compliance violations, the results of the activity may not result in the desired outcome for the grant.



Documentation and Analysis

Evaluation Format

The sub-grantee is expected to provide a mid-year and final grant evaluation each year of the project which will include a summary of activities and deliverables completed, and a budget narrative. There is no flexibility for these reports, and if the LEA fails to file the required reports within the allowable timeframes, the grantee may be deemed in non-compliance with the program. As a result, OSDE may take steps to recover funding and/or stop all funding to the grantee.

Program staff will review the documents to make sure they are complete and that the information agrees with any requests for disbursement, periodic reporting, and monitoring checklist and the terms of the grant agreement.

Monitoring Records

The Grant Manager will fully and accurately document all monitoring efforts. A monitoring section of the grant file will be maintained for each grantee and will include:

- Monitoring Plan grant risk matrix worksheet
- Desk or site review monitoring checklist and follow-up letter/report
- The independent audit report from the OSDE OCAS/Financial Accounting Office with any findings and a copy of the Corrective Action Plan proposed by the LEA
- Mid-year and final evaluation for each year of the project
- Copies of email, memos, or other written correspondence with grantee, including notification informing grantee of the results of monitoring, letters following up on monitoring results, or monitoring compliance

Staffing, Scheduling & Reporting Structure

Staffing and Scheduling

The CARES Act Grant Manager will be responsible for ensuring that the grants are monitored on a timely basis. That action may be completed through a desk review or on-site monitoring if the monitoring rubric warrants a review. The grant manager will maintain a monitoring schedule that will track all monitoring activity from start to finish.

Reporting Structure

The CARES Act Grant Manager reports to the Deputy Superintendent of Finance and Federal Programs. If any problems arise with a grant, the grant manager will immediately communicate that information to this direct supervisor. Once problems or issues have been identified, the grant manager will draft a monitoring letter to the sub-grantee.



Follow Up

The grant manager will issue a report to the sub-grantee via a letter on a desk or on-site monitoring within 30 days of the event, in most cases. The monitoring letter may include corrective actions/findings or concerns. A finding is a violation of regulation or policy requiring correction. A concern is a problem that if not addressed may result in a violation of regulation or policy. A letter with findings will state the violation and a suggested corrective action plan.

The Corrective Action will include:

1. A description of each finding and recommendation
2. Specific steps to be taken to implement the recommendation
3. A timetable for performance of each corrective action
4. A description of future monitoring to be performed to ensure implementation

If a non-Federal entity fails to comply with Federal statutes, regulations, or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in OMB § 200.207- Specific Conditions. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances:

- a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity
- b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance
- c) Wholly or partly suspend or terminate the Federal award
- d) Initiate suspension or debarment proceedings as authorized under 2 CFR Part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency)
- e) Withhold further Federal awards for the project or program
- f) Take other remedies that may be legally available

[OMB, § 200.338 Remedies for noncompliance]



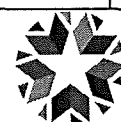
Desk and Site Visit Monitoring Checklist

This guide has been developed by the Oklahoma State Department of Education to assist sub-grantees in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded in CARES Act Incentive Grant Project 789. In their review, the CARES Act Project 789 Incentive Grant Manager will be focusing on the sub-grantee's fiscal accountability and financial compliance. Answers in the affirmative ('Yes') to the questions in this guide indicate compliance. Answers in the negative ('No') indicate that the grantee may be out of compliance with a grant requirement and should take immediate action to comply.

DATE: _____ **Person Completing** _____

Administration/Purchasing			
Description	Yes	No	N/A
1. Does the sub-grantee ensure progress reports are submitted on time?			
2. Does the sub-grantee ensure expenditure reports are submitted on time?			
3. Does the sub-grantee ensure that the Special Conditions associated with the grant have been met?			
4. Does the sub-grantee ensure financial reporting is accurate, current, and ensures complete disclosure of financial results?			
5. Do the sub-grantee accounting records include support documentation such as invoices, contracts, award documents, etc.?			
6. Does the sub-grantee maintain effective internal control and accountability for all grant cash, property, and other assets, ensuring it is used solely for authorized purposes?			
7. Do actual expenditures or outlays reconcile with budgeted amounts for the grant?			
8. Does the sub-grantee provide evidence of the results from the Debarment and Suspension database prior to making purchases exceeding \$25,000?			
9. Does the sub-grantee provide evidence that a purchase order was created prior to making all purchases for the grant?			
10. Does the sub-grantee have a Distance Learning Plan in place with procedures for ensuring that all students have access to an education during COVID-19?			
11. Does the sub-grantee have evidence of notifications sent to parents explaining distance learning services?			
12. Does the sub-grantee have written procedures for assessing and addressing gaps in services resulting from the COVID-19 epidemic?			
13. Does the sub-grantee provide evidence they have involved non-public schools in their community in the creation and implementation of their CARES Incentive Grant?			
Additional Comments:			

Contractual Services			
Description	Yes	No	N/A
1. Does each contract reviewed:			
a) Have deliverables which are allowable under the grant?			
b) Have beginning and ending effective dates?			
c) Indicate contract deliverables, price and quantities?			
2. Does the sub-grantee maintain current, signed copies of all contracts?			
3. Does the sub-grantee have an established procurement procedure?			
4. Does the sub-grantee ensure contract payments are not made unless receipt of goods or services is verified?			



5. If sole source procurement was made, did the sub-grantee follow sole source procurement guidelines?			
6. Is there documentation (invoice) supporting a contractor's time, services, and rate of compensation?			
7. Is evidence of liability insurance attached to the contract?			
Additional Comments:			

Travel

Description	Yes	No	N/A
1. Does the sub-grantee maintain all supporting documentation for travel expenditures?			
2. If sub-grantee incurs travel for training purposes, are training certificates or other proof of attendance maintained in the sub-grant records?			
3. Do travel expenditures for mileage, per diem, and lodging comply with the sub-grantees' established policy or state travel guidelines?			
Additional Comments:			

Equipment

Description	Yes	No	N/A
1. Does the sub-grantee maintain and update a complete equipment inventory list of items purchased with grant funds?			
2. Do inventory records adequately describe equipment and include identification numbers, acquisition date, and cost?			
3. Does the sub-grantee have a policy regarding the disposition of equipment?			
Additional Comments:			

Supplies

Description	Yes	No	N/A
1. Are supply expenses exceeding \$5,000 classified as equipment?			
2. Are the supplies expensed to the grant <u>directly related</u> to the daily operation of the grant project, and are <u>grant funds not used to purchase</u> the following:			
a) Admission fees to recreational activities or sporting events			
b) Promotional gifts			
c) Membership dues for individuals			
3. Do the supplies remaining at the end of the grant not exceed \$5,000 in value?			
Additional Comments:			

Other Costs

Description	Yes	No	N/A
1. Does the sub-grantee maintain proof of approved costs?			
Additional Comments:			



Risk Assessment Monitoring Matrix

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Criteria		Risk Level			Comments/Instructions
		Low	Moderate	High	
Pre-Award Risk Assessment					
1	Rating Assigned Prior to Award				<i>Enter the risk level assessed in the pre-award risk assessment. Monitoring during the award should be conducted at this level until such time as the granting agency feels it may be modified.</i>
February 2021 Mid-Year Performance					
2	Progress Reports are filed:				<i>Assess the sub-grantee's compliance with timely progress reporting.</i>
	Low =	On Time			
	Medium =	Usually on Time			
	High =	Consistently Late			
3	Progress is:				<i>Assess the sub-grantee's quality of progress to date. If there are concerns about the level of progress achieved, grantee should be ranked as moderate or high risk.</i>
	Low =	Acceptable			
	Medium =	Slightly Behind Schedule			
	High =	Not Started or Significantly Behind Schedule			
4	Financial Reports are filed:				<i>Asses the sub-grantee's compliance with timely financial reporting.</i>
	Low =	On Time			
	Medium =	Usually on Time			
	High =	Consistently Late			
5	Quality of Financial Reporting:				<i>Assess the sub-grantee's quality of financial reporting. If report contains errors or is incomplete, sub-grantee should be ranked moderate or high risk.</i>
	Low =	Acceptable/No Errors			
	Medium =	Minor Errors Detected			
	High =	Numerous Errors Detected			
	Total Score				

Scoring: Assign 1 point for each Low ranking, 2 points for each Moderate ranking, and 3 points for each High ranking.

- < 8 Points = Low Ranking
- 8-12 Points = Moderate Ranking
- >12 Points = High Ranking

Low-Risk Sub-Grantees will be required to complete their mid-year and final grant evaluation.

Moderate-Risk Sub-Grantees will be required to complete one desktop review of all programmatic and financial reporting no later than May 31, 2021 or May 31, 2022.

High-Risk Sub-Grantees will be required to be receive one site visit review of all programmatic and financial reporting no later than May 31, 2021 or May 31, 2022. Backup documentation will be required.

Year One Mid-Year Grant Evaluation

Due: February 15, 2021

Summary of what has been completed as of January 31, 2021 (no more than one page):

Have you made any changes to your original grant? Please explain.

What obstacles/challenges have you faced in the implementation of the CARES Act Incentive Grant Project 789?

Provide a revised timeline for completing your CARES Incentive Grant Project 789 by June 30th, 2022.

Activity	Person(s) Responsible	Time Frame

Year One Mid-Year Budget Narrative

Due: February 15, 2021

	Total Award	Total Funds Spent as of 1/31/21	Explanation of Funds Spent
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policies and include a copy if different from the Federal definition.			
Supplies – Non-consumable supplies that may include computers and technology costs. depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (rent, utilities, postage, shipping, etc.)			
Total Direct Costs			

* *Attach documentation of expenditures (invoices, reports, etc.).*

* *Attach any approved Budget Change Request Forms to this evaluation.*

Budget Narrative: *Explain any funds that have not been spent and the reason they have not been spent (for example, "Funding was delayed due to lack of inventory for computers") and provide a timeline for when these funds will be spent prior to June 30th, 2021, for each line item. Add pages as needed.*

Year One Final Budget Narrative – CARES Incentive Project 789

Due: July 31, 2021

	Total Award	Total Funds Spent	Explanation of Funds Spent from 01/31/2021 through 06/30/2021
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			<i>(Ex.: Travel costs for 3 staff to attend the state distance learning conference @ \$1,000/staff).</i>
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policy and include a copy if different from the Federal definition.			
Supplies – Consumable and non-consumable supplies that may include computers and technology costs. depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (rent, utilities, postage, shipping, etc.)			
Total Direct Costs			

**Attach an OCAS Expenditure Report to this document.*

Budget Narrative: *Provide a justification for remaining funds and provide a timeline when these funds will be spent by June 30th, 2022. .*

Year One Final Grant Evaluation

Due: July 30, 2021

Project Summary (No more than three pages):

What obstacles/challenges did you face in the implementation of the CARES Incentive Grant?

Provide data to support your implementation plan that determines its effectiveness in supporting students during the COVID-19 pandemic.



Year Two Mid-Year Grant Evaluation

Due: February 15, 2022

Summary of what has been completed as of January 31, 2022 (no more than one page):

Have you made any changes to your original grant? Please explain.

What obstacles/challenges have you faced in the implementation of the CARES Act Incentive Grant Project 789?

Provide a revised timeline for completing your CARES Incentive Grant Project 789 by June 30th, 2022.

Activity	Person(s) Responsible	Time Frame

Year Two Mid-Year Budget Narrative

Due: February 15, 2022

	Total Award	Total Funds Spent as of 1/31/22	Explanation of Funds Spent
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policies and include a copy if different from the Federal definition.			
Supplies – Non-consumable supplies that may include computers and technology costs. depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (rent, utilities, postage, shipping, etc.)			
Total Direct Costs			

* *Attach documentation of expenditures (invoices, reports, etc.).*

* *Attach any approved Budget Change Request Forms to this evaluation.*

Budget Narrative: *Explain any funds that have not been spent and the reason they have not been spent (for example, "Funding was delayed due to lack of inventory for computers") and provide a timeline for when these funds will be spent prior to June 30th, 2022, for each line item. Add pages as needed.*

Year Two Final Budget Narrative – CARES Incentive Project 789

	Total Award	Total Funds Spent	Explanation of Funds Spent from 01/31/2022 through 06/30/2022
Travel – Include mileage reimbursement, hotel, per diem, student transportation costs, airfare, and conference registration for travel approved in the original budget.			
Equipment – The Federal definition is a single unit item with a cost of \$5,000 or more and a shelf life of one year. LEAs should use the written definition of equipment found in their purchasing policies and include a copy if different from the Federal definition.			
Supplies – Non-consumable supplies that may include computers and technology costs. depending on the LEA definition of equipment (see above).			
Contractual – Contractual agreements for goods and service delivery that cannot be provided by an existing LEA staff member.			
Other – Other costs not allocated to any other line item above (rent, utilities, postage, shipping, etc.)			
Total Direct Costs			

Due: September 30, 2022

**Attach an OCAS Expenditure Report to this document.*

Budget Narrative: *Provide a justification for why grant funds were not expended prior to the September 30, 2021, deadline.*

Year Two Final Grant Evaluation

Due: September 30, 2022

Project Summary (No more than three pages):

What obstacles/challenges did you face in the implementation of the CARES Incentive Grant?

Provide data to support your implementation plan that determines its effectiveness in supporting students during the COVID-19 pandemic.



Budget Change Request Form

Directions: Complete this CARES Act Incentive Grant Project 789 Budget Change Request Form if you would like to make a budget change for any amount over \$500 in a particular line item. Email this Budget Change Request Form to Lyric Jackson, CARES Grant Manager, at Lyric.Jackson@sde.ok.gov **prior to making a purchase that involves a budget change of more than \$500 that was not a part of your approved budget.** The Grant Manager will approve and sign your Budget Change Request Form and return a copy to the LEA, giving permission to make budget change purchases with CARES ACT Incentive Grant Project 789 funds.

Category of Expense	Original Request	Budget Change Request
Travel Costs	\$	\$
Equipment	\$	\$
Materials & Supplies	\$	\$
Contractual	\$	\$
Other Costs	\$	\$
Total Expenses (Lines 1-6)	\$	\$

Reason for Budget Change Request (be as specific as possible):

Requested by: _____
(LEA Signature Required)

Date: _____

Approved by: _____
(CARES Grant Manager Signature Required)

Date: _____

CARES Act Incentive Grant Project 789

REPORTING COVER SHEET

Year:

2020-2021

2021-2022

District:

Total Amount of Approved Budget:

MID-YEAR EVALUATION – YEAR ONE

MID-YEAR EVALUATION – YEAR TWO

YEAR ONE END-OF-YEAR EVALUATION

FINAL EVALUATION

Superintendent of Schools Signature:

