

ESSER Program Fiscal and Program Requirement Domains – Consolidated Monitoring

A. State Context

CARES Act
Section 18003

Description: Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Department awarded grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation. Funds must be used for allowable activities to prevent, prepare for, and respond to COVID-19.

Recommended Participants: ESSER SEA Program Director(s), Program Attorney(s), Program Accountant(s)

Subtopics:

- State Context – Implementation
- State Context – K-12 Impact
- State Context – Fiscal Impact
- State Context – Technical Assistance

Self-Assessment Questions

Subtopic	Questions	LEA Response
ESSER: State Context – Implementation	In general, how is the implementation of the ESSER program proceeding?	<i>(Enter brief response here)</i>
ESSER: State Context – Implementation	What have been some of the major barriers (if any) to implementation? Were there any difficulties in obtaining personal protective equipment and other supplies necessary to ensure that school personnel were safe?	<i>(Enter brief response here)</i>
ESSER: State Context – Implementation	What actions taken by the State or LEAs, in response to the pandemic and its impact on public K-12 education, do you believe were the most effective and/or the most essential?	<i>(Enter brief response here)</i>
ESSER: State Context – Implementation	Did the State use any of its other CARES Act funds, such as the Coronavirus Relief Fund, to support K-12 education in the State? If yes,	<i>(Enter brief response here)</i>

Internal Deliberative

	how did access to those funds impact how the State implemented the ESSER program?	
ESSER: State Context – K-12 Impact	Has the State experienced a decline in enrollment in K-12 public schools? If so, what do you think the underlying cause is? Are the declines across the board or more prominent among certain groups of students, such as students from high income families or students from low-income families? Are private school enrollments increasing? Is home-schooling increasing? Does the State have a strategy to recapture these students?	<i>(Enter brief response here)</i>
ESSER: State Context – K-12 Impact	Has the State experienced any declines in the number of K-12 public school teachers because of the pandemic?	<i>(Enter brief response here)</i>
ESSER: State Context – Fiscal Impact	What is the State’s budget outlook for the current fiscal year? Are revenues increasing? Decreasing? Staying about the same? What will be the impact on K-12 funding?	<i>(Enter brief response here)</i>
ESSER: State Context – Fiscal Impact	Are you aware of any waste, fraud, or abuse regarding ESSER fund grants, subgrants or contracts, either at the State or local level? If so, what was the process used to identify and report the issue? What type of follow up occurred or occurs when waste, fraud, or abuse is identified?	<i>(Enter brief response here)</i>
ESSER: State Context – Technical Assistance	What assistance or information can the Department provide to help the State with its implementation?	<i>(Enter brief response here)</i>

On-site/Desk Review Questions

Subtopic	Question	SEA Response
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, and other documentation and reports submitted by grantees and LEAs or other subrecipients. ***	

B. Budgeting of the State Reserve and Subawards

CARES Act
ESSER Certification and Agreement
Section 18003(c) and (e)

EDGAR
[34 C.F.R. 76.530](#)

Uniform Guidance
[2 C.F.R. 200.403-475](#)

Description: A grantee and its subrecipients may only use program funds for allowable costs, as defined in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* (2 C.F.R. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives, which are to prevent, prepare for, and respond to coronavirus.

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s), SEA Program Accountant(s)

Subtopics:

- Budget Development Process
- Assurances – Administrative or Executive Salaries and Benefits
- Support for Development of LEA Budgets/Plans
- Review of LEA Budgets
- Reservation Use

Suggested documentation:

- Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities
- Technical assistance or guidance documentation (handbooks, emails, presentations, etc.) provided to LEAs
- Budget documentation
- Budget or other documentation demonstrating State administrative costs
- Sample guidance or other communications with LEAs regarding how program funds are to be used (including any cost allowability requirements)
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
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Internal Deliberative

ESSER: Budget Development Process	How did the SEA prepare budgets and plan for the use of administrative and reserve funds from ESSER?	<i>(Enter brief response here)</i>	
ESSER: Budget Development Process	How has the SEA continued to compensate its employees and contractors to the greatest extent practicable?	<i>(Enter brief response here)</i>	
ESSER: Assurances – Administrative or Executive Salaries and Benefits	Were ESSER funds used for, to subsidize, or to offset administrative or executive salaries and benefits for staff related to any of the following:		
ESSER: Assurances – Administrative or Executive Salaries and Benefits	Executive salaries and benefits of individuals who are not employees of the SEA or LEAs?	<i>Yes/No (Circle One)</i>	
ESSER: Assurances – Administrative or Executive Salaries and Benefits	Expenditures related to state or local teacher or faculty unions or associations?	<i>Yes/No (Circle One)</i>	
ESSER: Reservation Use	If applicable, how does the SEA use its administrative reservation? What types of activities, services, etc. are funded?	<i>(Enter brief response here)</i>	
ESSER: Reservation Use	If applicable, how does the SEA use its State level activities reservation? What types of activities, services, etc. are funded?	<i>(Enter brief response here)</i>	
ESSER: Support for Development of LEA Budgets/Plans	How is the SEA monitoring LEA compliance with the requirement that, to the greatest extent practicable, they continue to compensate their employees and contractors?	<i>(Enter brief response here)</i>	
ESSER: Support for Development of LEA Budgets/Plans	Please describe how you provided guidance or technical assistance to LEAs for the purposes of their budget preparation.	<i>(Enter brief response here)</i>	
ESSER: Review of LEA Budgets	Describe the process used to review LEA budgets and/or other information submitted during the	<i>(Enter brief response here)</i>	

Internal Deliberative

	application review process for ESSER to ensure that LEA proposed uses of funds are only for allowable activities and allowable expenditures.		
ESSER: Review of LEA Budgets	Does the SEA have a process to evaluate prior approval requests from LEAs? If so, please describe that process.	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Questions	SEA Response
ESSER: Budget Development Process	How did the SEA perform a needs assessment and plan for the use of administrative and reserve funds from ESSER? How did the SEA set priorities for administrative and reserve funds from ESSER?	
ESSER: Assurances – administrative or executive salaries and benefits	If ESSER funds are used for, to subsidize, or to offset administrative or executive salaries and benefits for individuals who are not employees of the SEA or LEAs or are related to state or local teacher or faculty unions or associations, please describe the process the SEA uses to determine that the expenditures are:	
ESSER: Assurances – administrative or executive salaries and benefits	Consistent with the purposes of ESSER (to prevent, prepare for, and respond to coronavirus)?	
ESSER: Assurances – administrative or executive salaries and benefits	Allowable under 2 CFR Part 200?	

C. Allocations/Sub-Award Process

CARES Act
Section 18003(c), (d)

EDGAR
[34 C.F.R. 76.50-51](#)
[34 C.F.R. 76.300](#)
[34 C.F.R. 76.789](#)
[34 C.F.R. 76.792](#)

Uniform Guidance
[2 C.F.R. 200.331\(a\)](#)

Description: The SEA shall ensure that, when subawarding funds to subrecipients, it makes subawards in accordance with applicable statutory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients).

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s), SEA Program Accountant(s)

Subtopics:

- Application Submission
- Grant Award Notice
- Within-State Allocations
- Charter School LEAs and Other Non-traditional LEAs

Suggested documentation:

- Program manual or handbook excerpt or link describing LEA allocation process for the ESSER grants
- LEA application template or link for the ESSER application (or a consolidated plan template if used)
- If not included in program manual or handbook for ESSER, descriptions of:
 - Process used to calculate LEA amounts
 - Sample LEA award notice for ESSER
 - List of LEAs (including amounts) receiving ESSER funds for the current fiscal year, as applicable
 - Documentation (or description) of process used to review, verify, and approve LEA calculations prior to award
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
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Internal Deliberative

ESSER: Application Submission	Describe how the SEA notifies all eligible entities of the process for receiving an award from ESSER.	<i>(Enter brief response here)</i>	
ESSER: Application Submission	Describe how the SEA collects LEA applications for awards for ESSER.	<i>(Enter brief response here)</i>	
ESSER: Grant Award Notice	Does the SEA's LEA award notice for ESSER include the required information from 2 C.F.R. 200.331(a) ?	<i>Yes/No (Circle One)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
ESSER: Within-State Allocations	Please describe the process for calculating subaward amounts for ESSER. When initial subaward calculations are completed, how does the SEA review calculations to verify that subaward amounts are correct and in compliance with program requirements? How does the SEA resolve any errors or discrepancies?	
ESSER: Charter School LEAs and Other Non-Traditional LEAs	How does the SEA ensure that charter school LEAs (or other non-traditional LEAs) receive the correct subaward amounts?	

D. CARES Act/Transparency Act Reporting

CARES Act
Section 15011

Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101

Reporting Subaward and Executive Compensation Information (2 C.F.R. Part 170)
2 C.F.R. 170.220(a)
2 C.F.R. 170 App. A;

Uniform Guidance
2 C.F.R. 200.300(b)

Description: A State is required to report information identifying subrecipients (name, address, DUNS number) and subawards (CFDA number, award number, title) if, at any point during the award period, the SEA subawards \$30,000 or more in program funds (cumulatively) to any single subrecipient. Section 15011 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act requires that a grantee which receives more than \$150,000 report to the U.S. Department of Education (Department) on a quarterly basis. The Department, after consultation with the Office of Management and Budget, currently interprets this CARES Act quarterly reporting requirement to be satisfied through existing Federal reporting mechanisms. Specifically, CARES Act quarterly reporting requirements are considered to be met under the more frequent, monthly reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101.

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s), SEA Program Accountant(s)

Subtopics:

- FFATA Reporting
- FFATA Data Accuracy

Suggested documentation:

- Documented policies and procedures for FFATA reporting
- Sample communications with LEAs regarding FFATA reporting
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
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Internal Deliberative

ESSER: FFATA Reporting	What process does the grantee use to ensure that all required Federal Funding Accountability and Transparency Act (FFATA) subawards (grant or contract) are reported to the FFATA subaward reporting system (FSRS) in accordance with established timelines (i.e., end of the month following the month in which the qualifying award was made)?	<i>(Enter brief response here)</i>	
ESSER: FFATA Data Accuracy	What process does the grantee use to collect any missing data from its subgrantees for the purposes of completing FFATA reporting?	<i>(Enter brief response here)</i>	
ESSER: FFATA Data Accuracy	Has the grantee had issues with reporting data to FSRS for FFATA reporting? If so, how were the issues resolved?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees. ***	

E. Risk Assessment (LEA)

Uniform Guidance
[2 C.F.R. 200.331\(b\)](#)

Description: In order to determine the appropriate method and level of subrecipient monitoring, a grantee shall evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Recommended Participants: Chief Financial Officer (or CFO representative), SEA ESSER Program Director(s), SEA Program Attorney(s)

Subtopics:

- LEA and Other Subrecipient Risk Assessment Process
- Use of Subrecipient Risk Assessments
- Risk Data and Risk Assessment Improvements

Suggested documentation:

- Documented risk assessment policies and procedures
- Sample risk assessment frameworks, tools, etc.
- Explanations (and examples) of how risk assessments are utilized to inform program management
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
ESSER: LEA and Other Subrecipient Risk Assessment Process	Does the SEA have a documented process to assess LEA or other subrecipient risk for ESSER? If so, when does the SEA evaluate each LEA or other subrecipient's risk level? Are all LEAs included in the process?	<i>(Enter brief response here)</i>	
ESSER: LEA and Other Subrecipient Risk Assessment Process	What risk indicators are included in the SEA's subrecipient risk assessment?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
ESSER: Risk Data and Risk Assessment Improvements	How does the SEA obtain the data needed for its risk assessment process?	
ESSER: Use of Subrecipient Risk Assessments	How does the SEA utilize the results of its subrecipient risk assessment(s)?	

F. Subrecipient Monitoring

Uniform Guidance
[2 C.F.R. 200.331\(d\)](#)

Description: A grantee shall monitor subrecipients and any other entities, including external providers, receiving Federal funds from programs to ensure that all applicable fiscal and programmatic performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s)

Subtopics:

- Pre-Monitoring Process
- Monitoring Activities
- Post-Monitoring Process

Suggested documentation:

- LEA and subrecipient monitoring handbooks, SOPs, etc. for ESSER
- LEA and subrecipient monitoring schedules or monitoring plans for ESSER
- Sample LEA and subrecipient monitoring protocols for ESSER (or a multi-program monitoring protocol, if applicable)
- Monitoring report for an LEA or subrecipient from most recent visit with a monitoring finding
- Documentation of corrective action follow-up activities for LEA or subrecipient monitoring findings, including both communications and evidence of implementation of corrective action (if available)
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
ESSER: Pre-Monitoring Process	How does the SEA select LEAs or other subrecipients for monitoring?	<i>(Enter brief response here)</i>	
ESSER: Pre-Monitoring Process	How does the SEA notify and prepare LEAs or other subrecipients selected for LEA monitoring?	<i>(Enter brief response here)</i>	
ESSER: Monitoring Activities	What types of monitoring activities does the SEA engage in to ensure that LEAs or other subrecipients are meeting requirements that program funds are used only for authorized purposes and in compliance	<i>(Enter brief response here)</i>	

Internal Deliberative

	with all applicable Federal statutes, regulations, and the terms and conditions of Federal awards?		
ESSER: Monitoring Activities	Does the SEA's monitoring process include the review of both financial and programmatic documentation and processes? If so, please describe what programmatic and fiscal topics are covered.	<i>(Enter brief response here)</i>	
ESSER: Post-Monitoring Process	Describe the process the SEA uses to ensure that LEAs or other subrecipients address and resolve issues identified during monitoring (i.e., monitoring follow-up).	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
ESSER: Pre-Monitoring Activities	How does the SEA coordinate and train its program staff (and/or contractors) for subrecipient monitoring?	
ESSER: Post-Monitoring Process	How does the SEA communicate monitoring results to LEAs or other subrecipients?	
ESSER: Post-Monitoring Process	How does the SEA identify and address any issues that repeatedly arise during monitoring visits (both for the same subrecipient and across subrecipients), as applicable?	

G. Maintenance of Effort (MOE)

CARES Act
Section 18008(a)

Description: As a recipient of ESSER funds, the grantee assures that the State will maintain support during fiscal years (FYs) 2020 and 2021 for elementary and secondary education under Section 18008(a) of the CARES Act.

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s), SEA Program Accountant(s)

Subtopics:

- MOE Calculation/Review Process

Suggested documentation:

- Procedures for determining Maintenance of Effort (MOE) including funds to be included and excluded from MOE calculations, as applicable
- Sample MOE supporting documentation, which may include final budgeted amounts
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
ESSER: MOE Calculation/Review Process	Describe the source of the data the grantee uses to calculate MOE (or to verify MOE calculations if another entity or agency performs calculations)? Please describe any coding that is used for categories of funding in supporting documentation.	<i>(Enter brief response here)</i>	
Additional Documentation	Provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
ESSER: MOE Calculation/Review	Describe the process the SEA uses to calculate MOE and determine whether the SEA follows MOE requirements, including the	

Internal Deliberative

Process	processes to collect data, perform calculations, and evaluate compliance.	
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H. Equitable Services

CARES Act
Section 18005

ESEA
Section 1117

EDGAR
[34 C.F.R. 76.661](#)

Description: A local educational agency receiving ESSER funds under section 18003 of the CARES Act shall provide equitable services in the same manner as provided under section 1117 of the ESEA to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

Recommended Participants: SEA ESSER Program Director(s), SEA Program Attorney(s), SEA Program Accountant(s), Equitable Services Ombudsman

Subtopics:

- SEA Oversight of Equitable Services
- Equitable Services Guidance and Support

Suggested documentation:

- Guidance provided to LEAs regarding provision of equitable services
- Samples of any reviews conducted regarding equitable services
- Guidance or sample communications with private schools or private school organizations around the provision of equitable services
- Guidance or sample technical assistance documents provided to private school officials or private school organizations
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	Questions	SEA Response	Supporting Documentation Submissions
ESSER: SEA Oversight of Equitable Services	How does the SEA ensure that its LEAs engage in timely and meaningful consultation with private school officials?	<i>(Enter brief response here)</i>	

Internal Deliberative

ESSER: SEA Oversight of Equitable Services	What process (or processes) does the SEA use to ensure that LEAs are providing equitable services to private schools in accordance with applicable requirements?	<i>(Enter brief response here)</i>	
ESSER: SEA Oversight of Equitable Services	How does the SEA ensure that LEAs are properly monitoring the distribution and use of equipment and supplies purchased for the purposes of providing equitable services to eligible private schools?	<i>(Enter brief response here)</i>	
ESSER: SEA Oversight of Equitable Services	What information did an LEA provide to the SEA during the subrecipient application process regarding its plans for providing equitable services using ESSER funds?	<i>(Enter brief response here)</i>	
ESSER: Equitable Services Guidance and Support	Did the SEA provide guidance to private school officials to enable them to better understand the requirements and process for equitable services and to facilitate the process of consultation with LEAs?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	

On-site/Desk Review Questions

Subtopic	Question	SEA Response
ESSER: SEA Oversight of Equitable Services	Describe the types of information that an LEA provided to the SEA during the subrecipient application process regarding its plans for providing equitable services using ESSER funds.	