

## GEER Program Fiscal and Program Requirement Domains – Consolidated Monitoring

### A. State Context

CARES Act  
Section 18002

Description: Congress set aside approximately \$3 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Governors Emergency Education Relief Fund (GEER Fund). The Department awarded grants to States to address the impact that COVID-19 has had, and continues to have, on the education activities in their States. Funds must be used for allowable activities to prevent, prepare for, and respond to COVID-19.

Recommended Participants: GEER 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*

<b>Subtopic</b>	<b>Questions</b>	<b>Subrecipient Response</b>
<b>GEER:</b> State Context – Implementation	In general, how is the implementation of the GEER program proceeding?	<i>(Enter brief response here)</i>
<b>GEER:</b> 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>
<b>GEER:</b> 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 was the most effective and/or the most essential?	<i>(Enter brief response here)</i>
<b>GEER:</b> 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, how did access to those funds impact how the State implemented the	<i>(Enter brief response here)</i>

	GEER program?	
<b>GEER: State Context – K-12 Impact</b>	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>
<b>GEER: State Context – K-12 Impact</b>	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>
<b>GEER: State Context – Fiscal Impact</b>	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>
<b>GEER: State Context – Fiscal Impact</b>	Are you aware of any waste, fraud, or abuse regarding GEER 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>
<b>GEER: State Context – Technical Assistance</b>	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***

<b>Subtopic</b>	<b>Question</b>	<b>SEA Response</b>
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 Administrative Reservation (as applicable) and Subawards

CARES Act  
GEER Certification and Agreement  
Section 18002(c)

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

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

Description: A grantee and its subrecipients can 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. Additionally, with funds not otherwise allocated, a State may reserve a reasonable amount necessary to administer the grant for GEER.

Recommended Participants: GEER Program Director(s), Program Attorney(s), Program Accountant(s)

### Subtopics:

- Budget Development Process
- Assurances – Administrative or Executive Salaries and Benefits
- Support for Development of Subrecipient Program Budgets
- Review of Subrecipient Program Budgets

### 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 subrecipients
- Budget documentation
- Budget or other documentation demonstrating State administrative costs
- For subrecipients participating in this review – submitted budgets or applications for GEER as well as any communications between the grantee and the subrecipient during the application review process
- Sample guidance or other communications with subrecipients 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	Grantee Response	Supporting Documentation Submissions
<b>GEER:</b> Budget Development Process	How did the grantee prepare budgets and plan for the use of administrative funds from GEER?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Budget Development Process	How has the grantee continued to compensate its employees and contractors to the greatest extent practicable?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Budget Development Process	How is the grantee monitoring subrecipient compliance with the requirement that, to the greatest extent practicable, they continue to compensate their employees and contractors?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Support for Development of Subrecipient Program Budgets	Please describe how you provide guidance or technical assistance to subrecipients for the purposes of their budget preparation.	<i>(Enter brief response here)</i>	
<b>GEER:</b> Review of subrecipient Budgets	If applicable, please describe the process used to review subrecipient budgets and/or other information submitted during the application review process for GEER to ensure that subrecipient proposed uses of funds are only for allowable activities and allowable expenditures.	<i>(Enter brief response here)</i>	
<b>GEER:</b> Assurances – Administrative or Executive Salaries and Benefits	What guidance was given to the SEA, IHEs and other education related entities referenced at § 18002(c)(3) regarding only using GEER funds for allowable administrative or executive level compensation?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Review of subrecipient Budgets	What is the grantee’s process for determining if the above expenses are:		
<b>GEER:</b> Review of subrecipient Budgets	<i>Consistent with the purposes of GEER (to prevent, prepare for, and respond to coronavirus)?</i>	<i>(Enter brief response here)</i>	

<b>GEER:</b> Review of subrecipient Budgets	<i>Allowable under 18002(c) (to provide educational services to students and/or to support the on-going functionality of an LEA or IHE, or are otherwise specifically authorized by the plain statutory language and context of § 18002(c)(3) of the CARES Act)?</i>	<i>(Enter brief response here)</i>	
<b>GEER:</b> Review of subrecipient Budgets	<i>Reasonable &amp; necessary?</i>	<i>(Enter brief response here)</i>	
<b>GEER:</b> Review of subrecipient Budgets	Does the grantee have a process to evaluate prior approval requests from subrecipients? 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***

<b>Subtopic</b>	<b>Question</b>	<b>Grantee Response</b>
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. ***	

**C. Allocations/Sub-Award Process**

CARES Act  
Section18002(c)

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 grantee 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: GEER Program Director(s), Program Attorney(s), Program Accountant(s)

Subtopics:

- Allocations
- Subaward Application Submission
- Grant Award Notice

Suggested documentation:

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

***Self-Assessment Questions***

Subtopic	Questions	<i>Grantee Response</i>	Supporting Documentation Submissions
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<b>GEER: Allocations</b>	How did the governor determine which IHEs, LEAs, or education related entities within the state were deemed essential for carrying out emergency educational services to students for authorized activities?	<i>(Enter brief response here)</i>	
<b>GEER: Allocations</b>	If applicable, how did the governor determine which IHEs have been most significantly impacted by coronavirus?	<i>(Enter brief response here)</i>	
<b>GEER: Allocations</b>	If applicable, how did the SEA determine which LEAs have been most significantly impacted by coronavirus?	<i>(Enter brief response here)</i>	
<b>GEER: Application Submission</b>	If applicable, describe how the grantee collects subrecipient information for grant awards, contracts, or inter-agency agreements from eligible entities for GEER.	<i>(Enter brief response here)</i>	
<b>GEER: Grant Award Notice</b>	Does the grantee's subrecipient Grant Award Notice for GEER include the required information from <a href="#">2 C.F.R. 200.331(a)</a> ?	<i>Yes/No (Circle One)</i>	
<b>Additional Documentation</b>	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***

<b>Subtopic</b>	<b>Question</b>	<b>Grantee Response</b>
<b>GEER: Allocations</b>	Please describe the process for determining, at the discretion of the governor, how to distribute GEER funds, including any process for determining subaward amounts, and obtaining and reviewing data to calculate award amounts and determine eligibility.	

<b>GEER: Allocations</b>	To the extent applicable, how did the governor work with the SEA to determine which LEAs were most significantly impacted by coronavirus, and distribute funds?	
<b>GEER: Allocations</b>	After determining how GEER funds would be distributed, describe the grantee's process for notifying and distributing GEER funds to eligible recipients.	



## 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 more than \$30,000 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: GEER Program Director(s), Program Attorney(s), Program Accountant(s)

Subtopics:

- FFATA Reporting
- FFATA Data Accuracy

Suggested documentation:

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

### Self-Assessment Questions

Subtopic	Questions	Grantee Response	Supporting Documentation Submissions
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<b>GEER: FFATA Reporting</b>	What process does the grantee use to ensure that all required Federal Funding Accountability and Transparency Act (FFATA) subawards 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>	
<b>GEER: FFATA Data Accuracy</b>	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>	
<b>Additional Documentation</b>	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***

<b>Subtopic</b>	<b>Question</b>	<b>Grantee Response</b>
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 (Subrecipient)

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), GEER Program Director(s), GEER Program Attorney(s)

**Subtopics:**

- 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	Grantee Response	Supporting Documentation Submissions
GEER: Subrecipient Risk Assessment Process	Does the grantee have a documented process to assess subrecipient risk for GEER? If so, when does the grantee evaluate each subrecipient’s risk level? Are all subrecipients included in the process?	<i>(Enter brief response here)</i>	
GEER: Subrecipient Risk Assessment Process	What risk indicators are included in the grantee’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*

<b>Subtopic</b>	<b>Question</b>	<b>Grantee Response</b>
<b>GEER:</b> Risk Data and Risk Assessment Improvements	How does the grantee obtain the data needed for its risk assessment process? Has the grantee identified strategies to facilitate the data collection process for risk assessment?	
<b>GEER:</b> Use of Subrecipient Risk Assessments	How does the grantee utilize the results of its 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:** GEER Program Director(s), Program Attorney(s)

**Subtopics:**

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

**Suggested documentation:**

- Subrecipient monitoring handbooks, SOPs, etc. for GEER
- Subrecipient monitoring schedules or monitoring plans for GEER
- Sample subrecipient monitoring protocols for GEER (or a multi-program monitoring protocol if applicable)
- Subrecipient monitoring report for a subrecipient from most recent visit with a monitoring finding
- Documentation of corrective action follow-up activities for subrecipient monitoring findings including both communications with subrecipient 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	Grantee Response	Supporting Documentation Submissions
GEER: Pre-Monitoring Process	How does the grantee select subrecipients for monitoring? Does the grantee use its risk assessment process?	(Enter brief response here)	
GEER: Pre-Monitoring Process	How does the grantee notify subrecipients selected for subrecipient monitoring?	(Enter brief response here)	
GEER: Monitoring Activities	What types of monitoring activities does the grantee engage in to ensure that subrecipients are meeting requirements that program funds are used only for	(Enter brief response here)	

	authorized purposes and in compliance with all applicable Federal statutes, regulations, and the terms and conditions of Federal awards?		
<b>GEER: Monitoring Activities</b>	Does the grantee’s monitoring process include the review of both financial and programmatic documentation and processes?	<i>Yes/No (Circle One)</i>	
<b>GEER: Post-Monitoring Process</b>	Describe the process the grantee uses to ensure that subrecipients address and resolve issues identified during subrecipient monitoring (i.e., monitoring follow-up).	<i>(Enter brief response here)</i>	
<b>Additional Documentation</b>	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***

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

**G. Maintenance of Effort (MOE)**

CARES Act  
Section 18008(a)

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

Recommended Participants: GEER Program Director(s), Program Attorney(s), 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***

<b>Subtopic</b>	<b>Questions</b>	<b>Grantee Response</b>	<b>Supporting Documentation Submissions</b>
<b>GEER:</b> MOE Calculation/Review Process	Which entity is responsible for collecting the required MOE data for the State?	<i>SEA/Other (Circle One)</i>	
<b>GEER:</b> MOE Calculation/Review Process	Describe the source of 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	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***

<b>Subtopic</b>	<b>Question</b>	<b>Grantee Response</b>
<b>GEER:</b> MOE Calculation/Review Process	Describe the process that the GEER grantee uses to collect the required MOE data, calculate MOE, and determine the State's compliance with MOE requirements.	



## H. Equitable Services

CARES Act  
Section 18005

ESEA  
Section 1117

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

Description: A local educational agency receiving GEER funds under section 18002 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: GEER Program Director(s), Program Attorney(s), Program Accountant(s), Equitable Services Ombudsman

Subtopics:

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

Suggested documentation:

- If appropriate, a copy of the memorandum of understanding, interagency agreement, or other document that formally transfers the administration of GEER to another State agency.
- 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
<b>GEER:</b> Applicability of Equitable	Are GEER funds being awarded to LEAs? (If <b>NO</b> , move to next topic section.)	<i>(Yes/No)</i>	

Services Requirements			
<b>GEER:</b> Grantee Oversight of Equitable Services	If the grantee is <b>not</b> directly administering GEER funds awarded to LEAs, which State agency is responsible for such administration?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Grantee Oversight of Equitable Services	How does the grantee/designated agency ensure that LEAs engaged in timely and meaningful consultation with private school officials?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Grantee Oversight of Equitable Services	What process (or processes) does the grantee/designated agency use to ensure that LEAs are providing equitable services to private schools in accordance with applicable requirements?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Grantee Oversight of Equitable Services	How does the grantee/designated agency 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>	
<b>GEER:</b> Grantee Oversight of Equitable Services	What information did an LEA provide to the grantee/designated agency during the subrecipient application process, if applicable, regarding its plans for providing equitable services using GEER funds?	<i>(Enter brief response here)</i>	
<b>GEER:</b> Equitable Services	Did the grantee/designated agency provide guidance to private school officials to enable them to better understand the requirements and process for equitable services and to	<i>(Enter brief response here)</i>	

Guidance and Support	facilitate the process of consultation with LEAs?		
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***

<b>Subtopic</b>	<b>Question</b>	<b>SEA Response</b>
<b>GEER:</b> Grantee Oversight of Equitable Services	Describe the types of information an LEA provided to the grantee/designated agency during the subrecipient application process regarding its plans for providing equitable services using GEER funds, as applicable.	