

## ESSER Monitoring – Program Fiscal and Program Requirement Domains – Subrecipient Self-assessment

### A. Budgeting and Subawards

CARES Act  
Section 18003(c), (d)

CRRSA  
Section 313(c)

CRRSA Act  
Section 313 (c)

ARP ESSER  
Section 2001 of the American Rescue Plan (ARP) Act

#### Davis-Bacon and Related Acts

EDGAR  
[34 C.F.R. 76.50](#)  
[34 C.F.R. 76.51](#)  
[34 C.F.R. 76.300](#)  
[34 CFR 76.600](#)  
[34 CFR 75.600-75.618](#)  
[34 C.F.R. 76.789](#)  
[34 C.F.R. 76.792](#)

Uniform Guidance  
[2 C.F.R. 200.331\(a\)](#)  
[2 CFR 3474](#)

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.

Recommended Participants: ESSER LEA (or Other Subrecipient) Program Director(s), LEA (or Other Subrecipient) Program Attorney(s), LEA (or Other Subrecipient) Program Accountant(s)

Subtopics:

- Support for Development of LEA (or Other Subrecipient) Budgets/Plans
- Budget Development Process
- Prior Approval Process and Construction

Suggested Documentation:

- Sample communications with the SEA regarding how program funds are to be used (including any cost allowability requirements)
- Final approved LEA budgets for ESSER
- Documented procedures for formation of budgets (or other descriptions of the process)
- Other documentation that would serve as evidence for the questions asked

*Self-Assessment Questions*

<i>ESSER I and ESSER II</i>			
<i>Subtopic</i>	<i>Questions</i>	<i>Response</i>	<i>Supporting Documentation</i>
Support for Development of LEA (or Other Subrecipient) Budgets/Award Information	As the LEA (or other subrecipient), what type of budget information did you submit to the SEA as a part of the pre-award process for ESSER I and ESSER II?	<i>(Enter brief response here)</i>	
Support for Development of LEA (or Other Subrecipient) Budgets/Award Information	What types of guidance or technical assistance did the SEA provide regarding budgeting for ESSER I and ESSER II program funds?	<i>(Enter brief response here)</i>	
Support for Development of LEA (or Other Subrecipient) Budgets/Award Information	How does the LEA (or other subrecipient) ensure compliance with the requirement that, to the greatest extent practicable, they continue to compensate their employees and contractors?	<i>(Enter brief response here)</i>	
Budget Development Process	How does the LEA (or other subrecipient) ensure that proposed uses of funds are for allowable activities and are allowable expenditures during the budget preparation process?	<i>(Enter brief response here)</i>	

Budget Development Process	How did the LEA (or other subrecipient) propose to use ESSER funds? Did the LEA (or other subrecipient) use its funds for construction, remodeling, alterations, renovations, or repairs projects?	<i>(Enter brief response here)</i>	
Prior Approval Process and Construction	What guidance and/or technical assistance does the SEA provide to LEAs regarding the requirements under Davis-Bacon and Related Acts and other requirements around construction, renovation, and other applicable projects?	<i>(Enter brief response here)</i>	
Prior Approval Process and Construction	Did the LEA engage in any projects requiring prior approval for construction, renovations, and applicable capital improvements?	<i>(Yes/No)</i>	
Prior Approval Process and Construction	If applicable, what was the SEA's process for providing prior approval for construction, renovations, and applicable capital improvements?	<i>(Enter brief response here)</i>	
<b>ARP ESSER</b>			
Support for Development of LEA (or other subrecipient) Budgets/Award Information	As the LEA (or other subrecipient), what type of budget information did you submit to the SEA pre-award for ARP ESSER?	<i>(Enter brief response here)</i>	
Support for Development of LEA (or other subrecipient) Budgets/Award Information	What types of guidance or technical assistance did the SEA provide regarding budgeting for ARP ESSER program Use of Funds plan and the required set asides to address learning loss?	<i>(Enter brief response here)</i>	
Budget Development Process	How did the LEA (or other subrecipient) propose to use ARP ESSER funds? Did the LEA (or other subrecipient) use its funds for construction, remodeling, alterations, renovations, or repairs projects?	<i>(Enter brief response here)</i>	
Budget Development Process	What consultative efforts took place in the development of the LEA plan?	<i>(Enter brief response here)</i>	
Budget Development Process	How did the LEA (or other subrecipient) propose to use ARP ESSER funds to address learning loss?	<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 here)</i>
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***On-site/Desk Review Questions***

<b><i>Subtopic</i></b>	<b><i>Question</i></b>	<b><i>Response</i></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 and LEA (or other subrecipients) ***	

**B. Award Process**

CARES Act  
Section 18003(c), (d)

CRRSA  
Section 313(c)

CRRSA Act  
Section 313 (c)

ARP ESSER  
Section 2001 of the American Rescue Plan (ARP) Act

EDGAR  
[34 C.F.R. 76.50](#)  
[34 C.F.R. 76.51](#)  
[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\(a\)](#)  
[2 CFR 3474](#)

**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:** ESSER LEA (OR OTHER SUBRECIPIENT) Program Director(s), LEA (OR OTHER SUBRECIPIENT) Program Attorney(s), LEA (OR OTHER SUBRECIPIENT) Program Accountant(s)

**Subtopics:**

- Application Submission (Notification)
- Application Submission
- Support for Development of LEA Budgets/Plans
- Review of LEA Budgets
- Grant Award Notice

**Suggested documentation:**

- Documented procedures for completing and submitting subaward information
- Other documentation that would serve as evidence for the questions asked

**Self-Assessment Questions**

<b>ESSER I, ESSER II, and ARP ESSER</b>			
<b>Subtopic</b>	<b>Questions</b>	<b>Response</b>	<b>Supporting Documentation</b>
Application Submission (Notification)	Describe how the SEA notified the LEA (or other subrecipient) of the subaward application submission process for ESSER and ARP ESSER.	<i>(Enter brief response here)</i>	
Application Submission	Describe the application process for ESSER and ARP ESSER.	<i>(Enter brief response here)</i>	
Support for Development of LEA Budgets/Plans	Please describe how the LEA (or other subrecipient) received guidance regarding ESSER and ARP ESSER award requirements as an LEA (or other subrecipient).	<i>(Enter brief response here)</i>	
Application Submission	Please describe how the LEA (or other subrecipient)'s award application was developed for ESSER and ARP ESSER (e.g., what type of LEA or other subrecipient staff members were involved in the development and review process, etc.).	<i>(Enter brief response here)</i>	
Review of LEA Budgets	Describe the process the SEA used to review LEA (or other subrecipient) budgets and/or other information to ensure that proposed uses of funds are only for allowable activities and allowable	<i>(Enter brief response here)</i>	

	expenditures.		
<b>ARP ESSER</b>			
<b>Subtopic</b>	<b>Questions</b>	<b>Response</b>	<b>Supporting Documentation</b>
Support for Development of LEA Budgets/Plans	Describe the technical support provided by the grantee in the development of the LEA Use of Funds Plans to select evidenced-based interventions to address the disproportionate impact of COVID-19 on certain groups of students as it relates to (1) the impact of lost instructional time, (2) summer learning and enrichment, and (3) comprehensive afterschool interventions? Describe any data used determine interventions.	<i>(Enter brief response here)</i>	
Review of LEA Budgets	Describe the process the SEA used to review LEA (or other subrecipient) budgets and/or other information submitted to ensure that the proposed uses of funds are only for allowable activities and allowable expenditures for the required use of funds to address learning loss.	<i>(Enter brief response here)</i>	
Review of LEA Budgets	If different than for ESSER I and ESSER II, what is the SEA's process to evaluate prior approval requests from LEAs for ARP ESSER?	<i>(Enter brief response here)</i>	
Grant Award Notice	Does the award notice for ESSER and ARP ESSER include the required information from <a href="#">2 C.F.R. 200.332(a)</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 here)</i>	

**On-site/Desk Review Questions**

<b>Subtopic</b>	<b>Question</b>	<b>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 and LEA (or other subrecipients) ***	

## C. Subrecipient Monitoring

[Section 442 of the General Education Provisions Act \(GEPA\), 20 U.S.C. 1232e.](#)

Uniform Guidance

[2 C.F.R. 200.332\(d\), \(e\)](#)

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

[Davis-Bacon and Related Acts](#)

EDGAR

[34 CFR 76.600](#)

[34 CFR 75.600-75.618](#)

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: ESSER LEA (OR OTHER SUBRECIPIENT) Program Director(s), LEA (OR OTHER SUBRECIPIENT) Program Attorney(s)

Subtopics:

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

Suggested documentation:

- Sample communications from the grantee notifying the subrecipient of planned monitoring activities, including descriptions of monitoring processes
- Monitoring report from the most recent monitoring review
- Corrective Action follow-up activities for monitoring findings included in the report, including both communications with the grantee and evidence of corrective action for each finding (if applicable)
- Other documentation that would serve as evidence for the questions asked

*Self-Assessment Questions*

<b>ESSER I, ESSER II, and ARP ESSER</b>			
<b>Subtopic</b>	<b>Questions</b>	<b>Response</b>	<b>Supporting Documentation</b>
Monitoring Activities	Has the LEA (or other subrecipient) participated in monitoring activities for ESSER and/or ARP ESSER? (If <b>NO</b> , move to next topic section.) If <b>Yes</b> , please describe respond to the questions below.	<i>(Enter brief response here)</i>	
Pre-Monitoring Process	How did the SEA notify the LEA (or other subrecipient) when it has been selected for monitoring? How does the SEA communicate expectations to the LEA (or other subrecipient) regarding the monitoring process and the requirements covered during reviews?	<i>(Enter brief response here)</i>	
Pre-Monitoring Process	Describe the types of evidence provided to the SEA by the LEA (or other subrecipient) in advance of monitoring.	<i>(Enter brief response here)</i>	
Monitoring Activities	When in the grant cycle did <b>program monitoring</b> occur?	<i>(Enter brief response here)</i>	
Monitoring Activities	What types of <b>program monitoring</b> activities did the SEA engage in to ensure that subrecipients are meeting requirements that program funds are used only for authorized purposes and in compliance with all applicable Federal statutes, regulations, and the terms and conditions of Federal awards?	<i>(Enter brief response here)</i>	
Monitoring Activities	How did the SEA monitor LEA compliance with the requirements of Section 442 of the General Education Provisions Act (GEPA), 20 U.S.C. 1232e.?	<i>(Enter brief response here)</i>	How are monitoring activities finalized prior to the closeout of the grants?
Monitoring Activities	What state and local data (such as student achievement, closing gaps, graduation, or other academic data) was reviewed by the SEA during subrecipient <b>program monitoring</b> ? How has the data changed since the beginning of the pandemic?	<i>(Enter brief response here)</i>	



Monitoring Activities	How was academic and other data used to assess program implementation during monitoring?	<i>(Enter brief response here)</i>	
Monitoring Activities	How did the SEA monitor subrecipient support for use of data to drive continuous improvement in terms of addressing the changing needs of students and school communities?	<i>(Enter brief response here)</i>	
Monitoring Activities	Describe the process the SEA used to <b>monitor financial/fiscal requirements.</b>	<i>(Enter brief response here)</i>	
Monitoring Activities	How did the SEA monitor to ensure compliance with prior approval and other requirements for construction, renovations, and applicable capital improvements from Uniform Guidance Cost Principles ( <a href="#">2 C.F.R. 200.403-475</a> ), as well as the Department's applicable regulations regarding construction at <a href="#">34 CFR 76.600</a> and <a href="#">75.600-75.618</a> and any other applicable statutes or regulations?	<i>(Enter brief response here)</i>	
Monitoring Activities	How did the SEA monitor to ensure that construction activities, including renovations, remodeling, or other applicable capital improvements are necessary for an LEA to prevent, prepare for, and respond to COVID-19?	<i>(Enter brief response here)</i>	
Monitoring Activities	How does the SEA monitor to ensure compliance with the requirement that an LEA record the notice of federal interest in the official real property records for the jurisdiction in which the facility is located as soon as it receives the notice of award to construct?	<i>(Enter brief response here)</i>	
Monitoring Activities	How did the SEA monitor to ensure compliance with requirements from Davis-Bacon and Related Acts?	<i>(Enter brief response here)</i>	
Post-Monitoring Process	How did the SEA follow up if there was a GEPA issue related to the steps the LEA takes to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede access to, or participation in, the program?	<i>(Enter brief response here)</i>	

Post-Monitoring Process	How were monitoring results communicated to the LEA (or other subrecipient)? Did the SEA provide timely feedback to the LEA (or other subrecipient) following a monitoring review?	<i>(Enter brief response here)</i>	
Post-Monitoring Process	Did the SEA provide actionable feedback to the LEA (or other subrecipient) following a monitoring review?	<i>(Enter brief response here)</i>	
Post-Monitoring Process	Describe the process by which the SEA followed up on corrective actions required to address issues identified through monitoring (i.e., frequency of SEA communication regarding corrective actions and types of SEA feedback provided), as applicable.	<i>(Enter brief response here)</i>	
Post-Monitoring Process	How has the LEA (or other subrecipient) used monitoring, academic, and other data to drive continuous improvement?	<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 here)</i>	

**On-site/Desk Review Questions**

<b>Subtopic</b>	<b>Question</b>	<b>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 and LEAs. ***	

**D. Equitable Services – ESSER I LEAs**

CARES Act  
Section 18005

ESEA  
[Section 1117](#)

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

**Description:** A local educational agency receiving ESSER funds under sections 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:** ESSER LEA Program Director(s), LEA Program Attorney(s), LEA Program Accountant(s)

**Subtopics:**

- Provision of Equitable Services
- Equitable Services Oversight and Guidance

**Suggested documentation:**

- Sample documentation of the topics covered during consultation with private school officials (if available). (Please include the date when the LEA first engaged in consultation with private school officials and note if consultation is on-going or when that consultation ended.)
- Sample communications with private schools or private school organizations about the services the LEA will provide
- Sample communications of allocations with private school organizations for the current school year
- Sample communications with private schools or private school organizations regarding equipment and supplies purchases
- Sample journal entries or other documentation showing provision of equitable services under ESSER
- The most recent guidance provided by the SEA related to the provision of ESSER equitable services
- A link to SEA webinars or other presentations
- Other documentation that would serve as evidence for the questions asked

**Self-Assessment Questions**

<b>ESSER I</b>			
<b>Subtopic</b>	<b>Questions</b>	<b>Response</b>	<b>Supporting Documentation</b>
Provision of Equitable Services	Briefly describe how the LEA provides equitable services, including the types of services, to students attending private schools and private school teachers.	<i>(Enter brief response here)</i>	
Provision of Equitable Services	What is the amount and proportion of ESSER funds that the LEA has available to provide equitable services?	<i>(Enter dollar amount and percentage here)</i>	
Provision of Equitable Services	How does the LEA determine the amount of funds available for equitable services in each participating non-public school?"	<i>(Enter brief response here)</i>	

Equitable Services Oversight and Guidance	Did the SEA provide assistance to the LEA in calculating the proportional share for providing equitable services?	(Yes/No)	
Provision of Equitable Services	How did the LEA provide notice to appropriate private school officials of the amount of funds that would be available for educational services and other benefits under ESSER that the LEA has determined is available for each eligible private school children, teachers and other educational personnel, and families?	(Enter brief response here)	
Provision of Equitable Services	Describe how the LEA engages in timely and meaningful consultation with private school officials for equitable services, including the topics discussed during consultation.	(Enter brief response here)	
Provision of Equitable Services	Describe the process used to ensure the appropriate title to and use of any equipment or supplies purchased using funds reserved for equitable services.	(Enter brief response here)	
Equitable Services Oversight and Guidance	Describe the types of evidence that the LEA provides to the SEA when confirming compliance with equitable service requirements.	(Enter brief response here)	
Equitable Services Oversight and Guidance	What support (e.g., guidance) has the SEA provided to the LEA regarding equitable services requirements?	(Enter brief response here)	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(Enter list of documents here)	

### On-site/Desk Review Questions

Subtopic	Question	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 and subrecipients. ***	

## E. Liquidation Extension Requests – Subrecipient/LEA

CARES Act  
Section 18003

CRRSA Act  
Section 313

Uniform Guidance  
[2 CFR § 200.344\(b\)](#)

Description: Under [2 CFR § 200.344\(b\)](#), properly obligated funds must be liquidated within 120 calendar days (or by January 28, 2023, for CARES Act funds). The Department has the authority to approve liquidation extension requests for properly obligated funds upon review of a written request made by a grantee on its own behalf or on behalf of its subgrantees. Final approval of a grantee’s written request will be based upon the specific facts and circumstances, in accordance with [2 CFR § 200.344\(b\)](#). If approved under this process, grantees and subgrantees may have an extension to the liquidation period of up to 14 months beyond the 120 days already available to liquidate funds.

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

### Subtopics:

- Liquidation of Funds
- Liquidation Extension Request Approval
- Subrecipient Monitoring
- Drawdown Progress

### Suggested documentation:

- G5 drawdown information
- Approved liquidation extension letter
- Liquidation Extension Request submitted by grantee
- Guidance provided to subrecipients regarding need for liquidation extension
- Samples of any collected documentation reflecting timely obligation and allowable uses of funds for liquidation extension inclusion
- Samples of any reviews conducted regarding subrecipient liquidation extension
- Guidance or sample technical assistance documents provided to subrecipients related to liquidation of funds
- Other documentation that would serve as evidence for the questions asked

*Self-Assessment Questions*

<b>ESSER I and ESSER II</b>			
<b>Subtopic</b>	<b>Questions</b>	<b>Response</b>	<b>Supporting Documentation</b>
Liquidation of Funds	What is the status of CARES ESSER, CRRSA ESSER and ARP ESSER liquidations/drawdown of funds?	<i>(Enter brief response here)</i>	
Liquidation Extension Request Approval	If applicable, describe the process of collecting information and documentation to submit to the grantee for inclusion within the State's Liquidation Extension Request. (If the subrecipient does not have an extension to the period of liquidation, no further responses are necessary.)	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	How is the grantee monitoring the subrecipient's implementation of its approved Late Liquidation Extension Request?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	What documentation has been collected from subrecipients for inclusion in the grantee's approved Late Liquidation Extension Request related to timely obligation and allowable uses of funds?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	How does the grantee ensure that LEAs are using late liquidation funds on approved uses and not modifying contracts or budgets in a manner that is not in compliance with the Late Liquidation Extension Request?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	What technical assistance or support has been provided related to the final liquidation of funds regarding contracts and contracted services	<i>(Enter brief response here)</i>	

	included in the Late Liquidation Extension Request?		
Drawdown Progress	When are subrecipient late liquidation funds anticipated to be liquidated?	<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 here)</i>	

***On-site/Desk Review Questions***

Subtopic	Question	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. ***	