Grantee Learning Series for COVID-19 Relief Programs

The Office of State and Grantee Relations

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Monitoring

Objectives

Participants in this meeting will:

1. Understand SGR's framework for providing oversight for pandemic-relief programs
2. Know both the components of each type of monitoring conducted by the program office and the focus of each monitoring type

Agenda

1. 2 C.F.R.§200.332 Requirements of Pass-Through Entities

2. Performance Review Framework

3. Routine Monitoring

4. Formal Monitoring
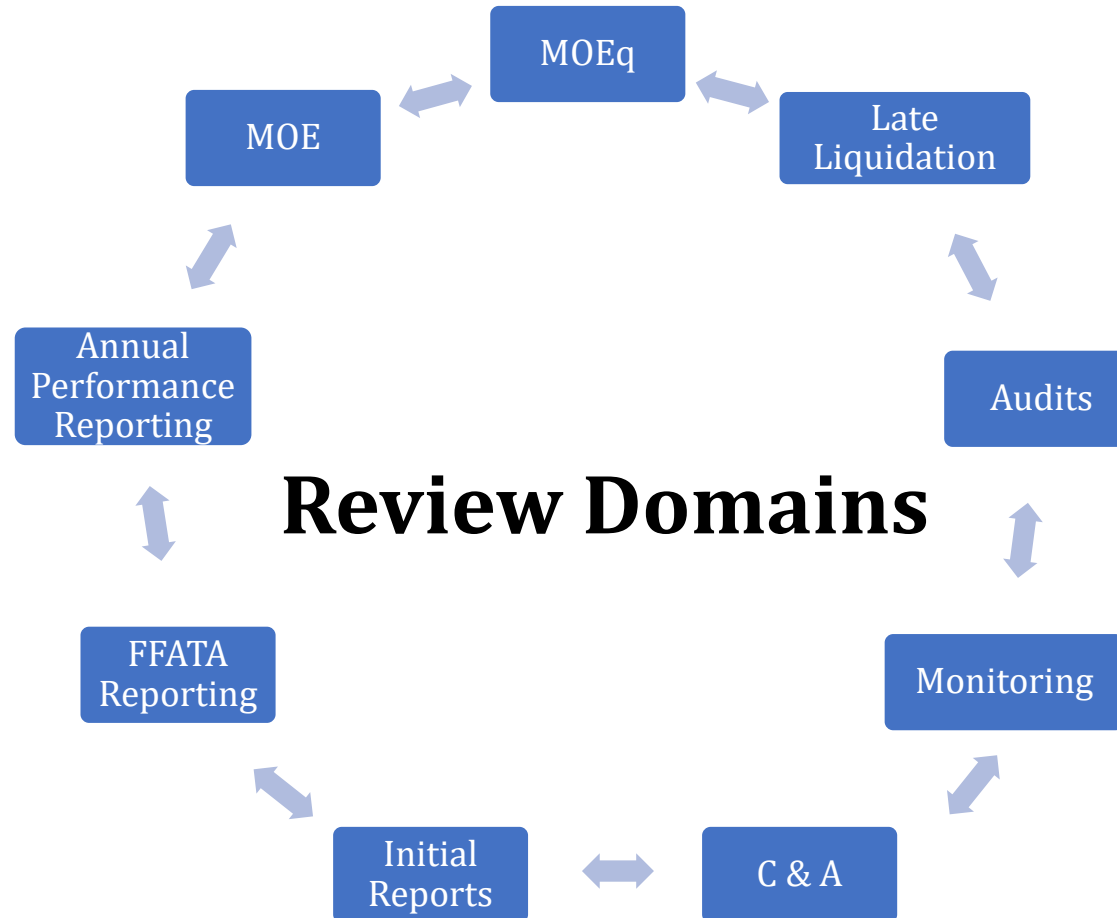
5. FY 2023 and FY 2024 Review Schedule

2 C.F.R.§200.332 Requirements of Pass-Through Entities

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

(c) Consider imposing specific subaward conditions upon a subrecipient if appropriate.

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals.

(f) Verify that every subrecipient is audited when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the determined threshold.

(g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

(h) Consider taking enforcement action against noncompliant subrecipients.

Performance Review Framework

Review Domains

- MOEq
- MOE
- Late Liquidation
- Audits
- Monitoring
- C & A
- Initial Reports
- FFATA Reporting
- Annual Performance Reporting

Performance Review Framework

Routine Monitoring

- Ongoing
- Less structured
- Proactive identification of technical issue
- Collaborative problem-solving
- Provision of timely technical assistance

-Drawdown analyses

-FFATA reporting analyses

-Monthly check-ins

Formal Monitoring

- Grantees identified based on an assessment of risk that considers fiscal data, drawdown patterns, audit information, administrative capacity, timeliness and quality of performance reporting
- Standardized compliance review for all identified grantees

-Targeted Monitoring

-Biannual Reviews

-Comprehensive Monitoring

-Consolidated Monitoring

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Routine Monitoring-Monthly Check-ins

- Launched in fall of 2022 with the intent to improve communication with grantees
- Focus on information sharing and technical assistance to inform continuous improvement of grant implementation
- Collaborative agenda intended to proactively identify and address grantee issues
- Timely topics identified based on the grants administration cycle and calendar
  - Drawdown analysis
  - Late Liquidation Requests
  - FFATA Reporting

Monthly calls are resuming in August!

Formal Monitoring-Targeted & Biannual Reviews

- Identified if there is a risk of noncompliance based on a grantee's course of action during the performance period

- Focused on specific topic or set of topics (e.g., cash management)

- Targeted monitoring also occurs:

  - Annually for the unique Maintenance of Effort and Maintenance of Equity provisions required by the pandemic relief Acts

  - Biannually for all 50 States, the District of Columbia, and Puerto Rico on a timely, high-priority aspect of program implementation

    - The goals of these reviews are to-

      - Identify practices that can be shared across States

      - Identify technical assistance needs

      - Inform areas where additional monitoring is needed

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Formal Monitoring- Comprehensive and Consolidated

Comprehensive Monitoring

- Consists of a full programmatic and fiscal review focused on a grantee's implementation of the pandemic relief programs

- This type of monitoring evaluates the systems and processes a grantee uses to implement its programs (including the grantee's accounting systems and fiscal controls, internal controls, personnel, allocations, budgeting, and subrecipient monitoring)

- Led by SGR and the grantee's program officer

Consolidated Monitoring

- A cross-program review of a grantee's implementation of its K-12 formula grants, for both pandemic relief funding and Elementary and Secondary Education Act of 1965 formula grant programs

- Led by the Management Support Office, in collaboration with the grantee's program officer

Formal Monitoring- Comprehensive and Consolidated Timeline & Expectations*

90 days prior to the review:

- Grantee is notified of the Department's intent to monitor

- Dates for the review are identified

- Protocols are shared and the grantees begin compiling documentation and completing self-assessments

- 2 grantee subrecipient's are identified and begin compiling documentation and completing self-assessments

30 days prior to the review:

- Grantee and subrecipient documentation and self-assessments are submitted to the Department for review

15 days prior to the review:

- Grantee receives the final meeting agenda, including additional questions

* The Comprehensive Monitoring timeline, managed by SGR, is shared in this presentation. The activities and timeline for Consolidated Monitoring, managed by the Management Support Office, are slightly different.

Formal Monitoring- Comprehensive and Consolidated Timeline & Expectations cont.

Within 5 days of the review:

- The Department will coordinate with the grantee to receive any additional information requested during the review

Within 25 days of the review:

- Grantee receives a draft of the monitoring report for review and to provide technical edits

- A conference call is conducted to review determinations made as a result of monitoring

Within 30 days of the review:

- Grantee submits technical edits to the Department

- The monitoring reporting is published

Within 30 days of publishing the final report:

- Corrective actions are due to the Department

Formal Monitoring- Protocols and Reports

Fiscal Elements	Elementary and Secondary School Emergency Relief Fund	Emergency Assistance to Non-Public Schools	Governor's Emergency Education Relief Funds
- Accounting Systems and Fiscal Controls - Cash Management and Payment Systems - Period of Availability - Internal Controls - Audit Requirements - Records and Information Management - Equipment and Supplies Management - Personnel - Procurement - Indirect Costs	- State Context - Grantee Budgeting (Administrative and State Activities) - Allocations/Sub-Award Process - Transparency Act Reporting - Risk Assessment of LEAs and Other Subrecipients - Subrecipient Monitoring - Equitable Services - Liquidation Extension Requests	- Governor's Office - State Educational Agency	- State Context - Budgeting for the Administrative Reservation and Subawards - Allocations/Sub-Award Process - Transparency Act Reporting - Risk Assessment of Subrecipients - Subrecipient Monitoring - Equitable Services - Liquidation Extension Requests

Monitoring reports are located on SGR's website.

FY 2023 & FY 2024 Monitoring Schedule

Biannual Reviews

FY 2023, Quarter 2 (January-March)
- Review of grantees' awarding of GEER funds and subrecipient oversight

FY 2024, Quarter 1 (October-December)
- Review protocol to be shared in September
- Reviews will occur October/November
- ARP ESSER will be the focus, but the subtopic is TBD

Consolidated and Comprehensive Monitoring

FY 2023
- Florida Consolidated Monitoring, November 2022
- Washington Consolidated Monitoring, February 2023
- Maine Consolidated Monitoring, May 2023
- New Mexico Consolidated Monitoring: September 2023
- New Jersey Comprehensive Monitoring, September 2023

FY 2024
- The Department will identify grantees for Comprehensive and Consolidated Monitoring starting in August

QUESTIONS

Thank You