

West Virginia Department of Education
 Elementary and Secondary School Emergency
 Relief Fund (ESSERF)
 LEA Monitoring Document

| LEA: | LEA Personnel: | WVDE Program Monitor(s): | Date(s) of Monitoring Visit: |
|---------|------------------|--------------------------------------|------------------------------|
| Fayette | Mary Ann Freeman | Michelle Leftwich Elizabeth McCoy | July 8, 2022 |

The following monitoring document is provided to local education agency personnel to be used for the monitoring of their ESSER I funded program. For each of the monitoring indicators, program compliance and/or effectiveness is determined based on interview responses, supporting evidence provided by the Local Education Agency (LEA), as well as information gathered through the statewide WVEIS data collection and the Grants and Planning System (GPS) platform.

The list, found beside Sample Evidence, has examples of documentation that may be submitted and/or reviewed. The LEA must keep five years of documentation related to monitoring indicators. An official notice of monitoring will be provided to the LEA, which will indicate the exact school year documentation that is to be submitted for the monitoring year in which the LEA is scheduled for review. The LEA will submit required documentation, via Office 365—One Drive folder provided by the Office of Federal Programs. If monitoring findings warrant, the WVDE Office of Federal Programs reserves the right to request prior year documentation to complete monitoring reviews.

During review, the program monitor(s) will provide the following ratings for each monitoring item:

- **Compliance**-- the LEA meets all requirements of statute or regulation in the implementation of its program.
- **Meets Compliance with Recommendations**-- the LEA meets minimum requirements of statute or regulation in the implementation of its program. In this case, a recommendation may be issued.
- **Does Not Meet Compliance**-- the LEA does not meet the minimum requirements of statute or regulation in the implementation of its program, in this case, a finding will be issued.

| | RATING & COMMENTS <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable |
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| <p>1. The LEA provides services to private school students and teachers in an equitable manner based on the needs of the private schools choosing to participate.</p> <p>Sample Evidence: Private school agreements, contractual agreements, documented expenditures, LEA interviews</p> <p>WVDE Verification: ESSER Application</p> | <p>Compliance</p> |
| <p>2. The LEA complies with all requirements for notification and consultation with private school officials.</p> <p>Sample Evidence: Notification letters and other private school related documents, LEA interviews</p> <p>WVDE Verification: Consultation documentation in ESSER Application</p> | <p>Compliance</p> |
| <p>3. The LEA only spends funds for allowable activities based on an approved ESSER Application.</p> <p>Sample Evidence: A sampling of financial records will be requested by WVDE to check allowable costs.</p> <p>WVDE Verification: WVEIS, ESSER Application</p> | <p>Compliance</p> |
| <p>4. The LEA does not exceed their approved indirect costs rate.</p> <p>WVDE Verification: WVEIS, ESSER Application</p> <p><i>EDGAR, Section 76.563</i></p> | <p>Does Not Meet Compliance – Finding:</p> <p>Due to object codes 731, 734 and 636 being excluded from indirect cost recovery, Fayette County has exceeded the allowable indirect cost by \$12,487.42.</p> <p>For Corrective Action: The LEA must reimburse the federal grant for the</p> |

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| | <p>amount overcharged on indirect cost.</p> <p>*The calculation spreadsheet will be attached to the email with this report as well.</p> |
| <p>5. The LEA supports an updated equipment list for all federally funded purchased items (public and private schools) and conducts a physical inventory of all equipment (individual item cost of \$5K or more) at least once every two years.</p> <p>Sample Evidence: ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p> <p><i>EDGAR 80.32(b)</i></p> | <p>Compliance</p> |
| <p>6. All ESSER I funded staff complete Time and Effort reports (monthly or semi-annual).</p> <p>Sample Evidence: Time and Effort reports for all individuals paid out of ESSER I funding (full and part-time)</p> <p>WVDE Verification: Certified list, Expenditure reports</p> <p><i>OMB 2 CFR Part 200.430 Subpart E</i></p> | <p>Does Not Meet Compliance—Finding</p> <p>Time and Effort documentation that was submitted was not dated by employees or supervisor.</p> <p>For Corrective Action: The LEA must submit in writing to the Office of Federal Programs, by September 7, 2022, their procedures for ensuring time and effort documentation will be completed correctly and dated by either the supervisor or employee.</p> |
| <p>7. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p> | <p>Compliance</p> |