

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:
Preston	Brad Martin Brenda Layton Katie McDonald Laura Shaffer Katrina Kerstetter	Carrie Reeves Mami Itamochi Elizabeth McCoy	January 13, 2023

The following monitoring document is provided to local education agency personnel to be used for the monitoring of their ESSER II and ARP ESSER funded programs, including ARP-HCY. 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 documentation related to monitoring indicators for five years past the end of the project period. 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.

I. Program Requirements

	RATING & COMMENTS <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable
<p>1. An LEA receiving funds under ARP ESSER shall develop and make publicly available on the LEA’s website, not later than 30 days after receiving the allocation of funds, a plan for the safe return to in-person instruction and continuity of services. This plan shall be updated no less than every six months.</p> <p>Sample Evidence: Published Safe Return to In-Person Instruction and Continuity of Services plan, any published updates based on periodic reviews (at-least every 6 months)</p> <p>WVDE Verification: LEA Webpage</p>	Compliance
<p>2. An LEA receiving funds under ARP ESSER must develop, submit to the SEA on a reasonable timeline, and make publicly available on the LEA’s webpage, a plan for the LEA’s use of ARP ESSER funds.</p> <p>WVDE Verification: ARP ESSER Application, LEA Webpage</p>	Compliance
<p>3. An LEA receiving funds under ARP ESSER shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.</p> <p>Sample Evidence: Expenditure Report that shows Cost Center for Addressing Learning Loss</p> <p>WVDE Verification: ARP ESSER Application</p>	Compliance Just a reminder that the minimum required amount to be spent at the cost center for addressing learning loss for ARP ESSER (52160) is \$2,615,123.08.

<p>4. Activities coded to the 20% required learning loss set-aside need to meet one of the four tiers of evidence-based interventions.</p> <p>Sample Evidence: Supporting documentation, research articles, websites, etc., that support the practices utilized.</p>	<p>Compliance</p>
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II. Fiscal Resources

	<p>RATING & COMMENTS</p> <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable
<p>1. The LEA only spends funds for allowable activities based on an approved ESSER II, ARP ESSER, and ARP HCY Applications.</p> <p>Sample Evidence: Expenditure Reports for ESSER II, Summer SOLE, ARP ESSER and ARP HCY grant awards. A sampling of financial records will be requested by WVDE to check allowable costs.</p> <p>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER and ARP HCY Approved Applications</p>	<p>Does Not Meet Compliance – Finding</p> <p>TA Nelson Bus – Check #128124 – Purchase Order Dated 9/22/21; however, Invoice was submitted and dated 6/3/21. Documentation stated that the field trip took place on 8/5/21. The PO was done a month after the field trip and over 3 months past the invoice date.</p> <p>The Starving Artist Studio – Check #127812 – Purchase Order dated 7/21/21; however, invoice was dated 7/16/22.</p> <p>Idlewild Park – Check #127620 – Purchase Order dated 7/13/21; however, Invoice was dated 7/6/21.</p> <p>Luigi’s Sports – Check #127878 – Purchase Order dated 8/16/21; however, invoice was dated 8/5/21. Lanes were rented on 8/5/21. The PO was done after</p>

the rental of the lanes took place.

The Sip Station – Check #129944 – Purchase Order dated 5/13/22; however, invoice was dated 4/20/22. Parent Involvement night took place on 4/19/22. The purchase order was made three weeks after the parent involvement night took place.

Preston High School – Check #129926 – Purchase Order was dated 5/13/22; however, invoice was dated 4/19/22. Parent Engagement night took place on 4/19/22. The purchase order was made three weeks after the parent involvement night took place.

Shaffer's Print – Check #131142 – Purchase Order dated 11/9/22; however, invoice was dated 8/30/22. The invoice states that the newsletters were delivered to the schools and PCBOE on 8/22/22. The purchase order was done almost 3 months after the invoice date and the newsletters were delivered.

Friendly Inflatables – Check #130312 – Purchase Order was dated 7/12/22; however, invoice was dated 4/11/22. The purchase order was dated 4 months after the invoice.

Dan Neel Fence Co – Check #130307 – Purchase Order Dated 7/1/22; however, invoice dated 4/28/22. The purchase

order was dated 3 and a half months after the invoice.

Mark Daniel – Check 129604 – Check was dated for 4/19/22; however, the speaking engagement did not take place until a month later 5/17/22.

Policy 8200 4.1 states “To comply with the requirements of West Virginia Code §18-9B-9, LEAs are required to maintain a requisition and purchase order system on the West Virginia Education Information System (WVEIS) whereas an approved, pre-numbered purchase order is issued to the successful vendor prior to an order for a commodity or service being placed”.

Policy 8200 26.4 states “payments cannot be made in advance of the materials being furnished or the services rendered.”

For Corrective Action: The LEA must submit in writing how it will ensure that Policy 8200 4.1 and 26.4 will be followed for future purchases to the Office of Federal Programs by May 8, 2023.

Scoops and Joy – Check #127563 – Purchase Order dated 6/29/21; however, the invoice was dated 6/26/21. Also, the invoice contained \$8.23 in tax.

For Corrective Action: The LEA will

need to show documentation of the \$8.23 in tax being refunded to the LEA or reimburse the Summer SOLE account the amount of \$8.23 and provide documentation of the reimbursement to the Office of Federal Programs by May 8, 2023.

M&M Bakeshop – Check #128468 – Purchase Order states this is for Veterans Day Brunch for 100 Veterans, in the amount of \$1,000. Food cannot be purchased for community members. Purchase order also states this is Parent Involvement Materials / Supplies.

For Corrective Action: The LEA will need to reimburse the ESSER II account in the amount of \$1,000 and provide documentation of the reimbursement or provide documentation to show that the only individuals that participated in the breakfast were parents / grandparents and that the activity was a parent and family engagement activity to the Office of Federal Programs by May 8, 2023.

Between ESSER II and ARP ESSER there were two checks for Veterans Day Breakfast. Both were marked as Parent Involvement Materials / Supplies. Parent and Family Engagement activities should emphasize student achievement and align directly to improvement.

<p>2. The LEA does not exceed their approved indirect costs rate.</p> <p>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER, and ARP HCY Applications</p> <p><i>EDGAR, Section 76.563</i></p>	<p>Compliance</p>
<p>3. The LEA has a clean fiscal audit.</p> <p>Sample Evidence: Copies of latest audit reports and audit responses to corrective actions.</p>	<p>Compliance</p>
<p>4. 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 at least once every two years.</p> <p>Sample Evidence: ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p>	<p>Compliance</p>
<p>5. All ESSER II, Summer SOLE, ARP HCY, and ARP ESSER 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 II, Summer SOLE, ARP ESSER, and ARP HCY 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>Compliance</p>
<p>6. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p>	<p>Meets Compliance with Recommendations</p> <p>With the LEA receiving multiple findings for indicator 2.1, it is recommended that all individuals</p>

	involved in the purchasing process be familiar with the policies uploaded for this indicator (Policy 8100 and Policy 8200).
<p>7. (1) As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—</p> <p>(A) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—</p> <p>(i) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by</p> <p>(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year; or</p> <p>(B) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—</p> <p>(i) the total reduction in full-time equivalent staff in all schools served by such local educational agency in such fiscal year (if any); divided by</p> <p>(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year.</p> <p>(2) EXCEPTION. —Paragraph (1) shall not apply to a local educational agency in fiscal year 2022 or 2023 that meets at least 1 of the following criteria in such fiscal year:</p> <p>(A) Such local educational agency has a total enrollment of less than 1,000 students.</p> <p>(B) Such local educational agency operates a single school.</p> <p>(C) Such local educational agency serves all students within each grade span with a single school.</p> <p>Sample Evidence: Any data table, summary, or spreadsheet comparing state and local allocations for fiscal years 2022 and 2023 against the comparison year. Data should demonstrate that:</p> <ul style="list-style-type: none"> - Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools. - Schools in the highest poverty quartile did not have a greater reduction in FTE per pupil than the average reduction for all schools. 	<p>Does Not Meet Compliance – Finding</p> <p>Rowlesburg did not meet Maintenance of Equity for FTE or Per-Pupil Expenditures.</p> <p>Fellowburg Elementary did not meet Maintenance of Equity for FTE.</p> <p>For Corrective Action: The LEA must submit by May 30, 2023, to the Office of Federal Programs and Support the adjustments the LEA will make to be in compliance with the per-pupil FTE before the start of the next school year.</p>

<p>Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator.</p> <p>WVDE Verification: per-pupil funding and per-pupil FTE staff data will be run by WVDE, if the LEA does not meet compliance, it will then need to upload the above Sample Evidence.</p>	
<p>8. An LEA using ESSER funds for remodeling, renovation, and new construction must comply with additional federal requirements. These projects require prior written approval by the SEA. Approved construction projects also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements, and all the Department's applicable regulations regarding construction.</p> <p>Sample Evidence:</p> <ul style="list-style-type: none"> - Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys. - Copies of insurance paperwork for Contractor. - Plans for Maintenance of Operations. - Relevant RFP and or solicitation documents. - Copies of relevant contracts showing wage agreements. - Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed. - Written statements from contractors and accompanying documentation to demonstrate prevailing wages have been researched and compiled with when paying contractors and subcontractors (e.g., payment ledgers of wages paid and a copy of the prevailing wage scale for the area). - Any local written policies or protocol documents that summarize the LEA's process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes. <p>WVDE Verification: ARP Application</p>	<p>Compliance</p>
<p>9. LEA maintains written standards of conduct covering conflicts of interest</p> <p>Sample Evidence: copies of Conflict-of-Interest policy and procedures, signed conflict of interest questionnaires for the applicable time frame</p>	<p>Compliance</p>