

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:
Calhoun	Kelli Whystell Ryan Jarvis	Carrie Reeves Michelle Leftwich Mami Itamochi Elizabeth McCoy	July 1, 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
<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>NA</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>Does not Meet Compliance – Finding</p> <p>Purchase Order #210168 (Zide’s Sport Mart) - This purchase for \$17,750.00 for 450 backpacks required a minimum of three written bids. (Policy 8200 7.11.3). The LEA stated no bids were requested for this purchase.</p> <p>Purchase Order # 210533 (ASAP) - This purchase of \$11,367.98 for the installation of the Galaxy Controls Access System for Field House required a minimum of 3 written bids (Policy 8200 7.11.3). The LEA did not upload</p>

any bid information for this purchase.

Purchase Order # 210147 (ASAP) - These purchases for \$5,248.50, \$6,152.17, \$7,420.45 for installation of the Galaxy Control Access System required a minimum of 3 verbal quotes (Policy 8200 7.11.2). The LEA did not upload any bid information for these purchases.

Purchase Order #210148 (Pacific OneSource) - This purchase for \$38,000 for Dell Computers required a minimum of three written bids (Policy 8200 7.11.3). The LEA did not upload any bid information for these purchases.

Policy 8200 7.3 - The threshold level for the purchase of commodities and service to be used is determined by the total estimated cost of the item being purchased, which is the unit cost multiplied by the quantity.

For Corrective Action: The LEA must submit either the documentation to show that these procedures were followed or provide written procedures on how the LEA will ensure that the bidding requirements per Policy 8200 will be adhered to moving forward, to the Office of Federal Programs and Support by September 6, 2022.

<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>Compliance</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>Compliance</p>
<p>7. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p>	<p>Compliance</p>