

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:
Greenbrier	Nancy Hanna	Carrie Reeves Elizabeth McCoy	July 28, 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.

	<b>RATING &amp; COMMENTS</b> <ul style="list-style-type: none"> <li>▪ Compliance</li> <li>▪ Meets Compliance with Recommendation(s)</li> <li>▪ Does Not Meet Compliance—Finding</li> <li>▪ NA - Not applicable</li> </ul>
<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><b>Sample Evidence:</b> Private school agreements, contractual agreements, documented expenditures, LEA interviews</p> <p><b>WVDE Verification:</b> ESSER Application</p>	<p><b>Compliance</b></p>
<p>2. The LEA complies with all requirements for notification and consultation with private school officials.</p> <p><b>Sample Evidence:</b> Notification letters and other private school related documents, LEA interviews</p> <p><b>WVDE Verification:</b> <b>Consultation</b> documentation in ESSER Application</p>	<p><b>Compliance</b></p>
<p>3. The LEA only spends funds for allowable activities based on an approved ESSER Application.</p> <p><b>Sample Evidence:</b> A sampling of financial records will be requested by WVDE to check allowable costs.</p> <p><b>WVDE Verification:</b> WVEIS, ESSER Application</p>	<p><b>Does Not Meet Compliance – Finding</b></p> <p>Funds sent to Greenbrier East High, Greenbrier West High, Eastern Greenbrier Middle and Western Greenbrier Middle to forward funds to start the athletic / band seasons. Policy 8200 29.3, LEAs are not permitted to distribute public funds to individual schools for expenditure. Funds may be allocated to each school, but the actual procurement transactions are to be handled through the LEA. Policy 8200 29.4, All state or federal grant funds are</p>

to be allotted to the school for expenditure for the purposes identified in the grant award, but the procurement transactions are to be handled through the LEA.

For Corrective Action: The LEA must reimburse the ESSER I account in the amount of \$22,500 for the funds that were sent to these schools.

Purchase Order # 179989 (Amazon) - This purchase for \$29,999.50 for charging carts required a minimum of 3 written bids, using advertising media such as newspapers, the internet, etc. (Policy 8200 7.11.4). There was no evidence provided of the written bids being received.

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 27, 2022.

Bid documentation was requested for Custom Manufacturing, check #534331, for the purchase of Spottops which totaled \$40,258.00. The LEA stated this

was the only place to get the barriers. However, no documentation was provided to support this sole source purchase.

Bid documentation was requested for Hathaway Paper, check # 532798 which totaled \$15,345.00. The LEA stated this was the only place to get the wipe system bucket and disinfectant. However, no documentation was provided to support this sole source purchase.

**For Corrective Action:**

The LEA must submit either the documentation to support the sole source purchases or provide the written procedure on how the LEA will ensure the bidding requirements per Policy 8200 will be adhered to moving forward to the Office of Federal Programs by September 27, 2022.

The following Purchase orders were requested, however the LEA stated there were no purchase orders put into place.

CII Service check #535067 in the amount of \$10,826.00 for I-wave air cleaners.

Charles Gore check #532558 in the amount of \$900.00 for materials and labor for building enclosed structure for teacher.

	<p>For Corrective Action:  The LEA must submit in writing their procedures for ensuring that all purchases have a purchase order in place before the services are rendered by September 27, 2022.</p>
<p>4. The LEA does not exceed their approved indirect costs rate.  <b>WVDE Verification: WVEIS, ESSER Application</b></p> <p><i>EDGAR, Section 76.563</i></p>	<p><b>Does Not Meet Compliance – Finding:</b></p> <p>Due to object code 733 (Furniture and Fixtures) being excluded from indirect cost recovery, Greenbrier County has exceeded the allowable indirect cost by \$459.34.</p> <p>FY20 – Under the allowable by \$620.16  FY21 – Over the allowable by \$1,098.24  FY22 – Under the allowable by \$18.74</p> <p>For Corrective Action: The LEA must reimburse the federal grant for the 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><b>Sample Evidence:</b> ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p> <p><i>EDGAR 80.32(b)</i></p>	<p><b>Compliance</b></p>

<p>6. All ESSER I funded staff complete Time and Effort reports (monthly or semi-annual).</p> <p><b>Sample Evidence:</b> Time and Effort reports for all individuals paid out of ESSER I funding (full and part-time)</p> <p><b>WVDE Verification:</b> Certified list, Expenditure reports</p> <p><i>OMB 2 CFR Part 200.430 Subpart E</i></p>	<p><b>Does Not Meet Compliance – Finding</b></p> <p>Melanie Bradley shows up on the expenditure report for FY21 as Professional Regular Salary, however no Time and Effort documentation was submitted for her.</p> <p><b>For Corrective Action:</b>  The LEA must either submit the Time and Effort documentation for Melanie Bradley, or provide to the Office of Federal Programs and Support their written procedures for ensuring all Time and Effort is documented in the future, by September 27, 2022</p>
<p>7. LEA has a system of internal controls.</p> <p><b>Sample Evidence:</b> Internal Controls Policy / Procedure</p>	<p><b>Compliance</b></p>