

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:
Harrison	Lola Brown	Laura Pauley Michelle Leftwich Carrie Reeves Mami Itamochi Elizabeth McCoy	May 26, 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>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>Meets Compliance with Recommendation:</p> <p>In the ESSER I application, in GPS, the private schools need to be marked as either non-responsive or not participating.</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 # 233513 (RD Wilson) - This purchase order for \$40,966.31 for Sanitizer Dispensers required a minimum of 3 written bids (Policy 8200 7.11.3). There was no evidence provided of the written bids being received.</p> <p>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</p>

requirements per Policy 8200 will be adhered to moving forward, to the Office of Federal Programs and Support by July 24, 2022.

Purchase Order #233874 (Champion Industries, Inc) states that two of the items (sneezeguards) were approved for purchase, however the check amount and invoice state that three sneezeguards were sent and paid for.

For Corrective Action: The LEA must submit in writing their process to ensure all items received and paid for are matched back to an approved purchase order. Submit this written process to the Office of Federal Programs and Support by July 24, 2022.

Purchase Order #234322 (Blindside Network) is dated for November 1, 2020; however, the invoice is dated October 30, 2020. It is recommended for the LEA to follow the processes and procedures put in place to ensure the invoices are dated after Purchase Orders are put into place.

4. The LEA does not exceed their approved indirect costs rate.

WVDE Verification: WVEIS, ESSER Application

EDGAR, Section 76.563

Compliance

<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 Semi-Annual documentation that was submitted encompassed the time between July 1, 2020—January 21, 2021. This exceeds the 6-month allowable limit. There were two Semi-Annuals missing from the evidence submitted: Christine Fragale Vicki Elam</p> <p>No employees are being shown as paid from ESSER I funds on the certified list.</p> <p>For Corrective Action: The LEA must submit in writing their written procedures to ensure all Time and Effort is completed, submitted, and the certification period does not exceed a 6-month period. These written procedures need to be submitted to the Office of Federal Programs by July 24, 2022.</p>
<p>7. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p>	<p>Compliance</p>