

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:
Upshur	Jeffrey Perkins Sarah Wills	Carrie Reeves Mami Itamochi Elizabeth McCoy	February 10, 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

	<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. 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><b>Sample Evidence: Published</b> 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><b>WVDE Verification:</b> LEA Webpage</p>	<b>Compliance</b>
<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><b>WVDE Verification:</b> ARP ESSER Application, LEA Webpage</p>	<b>Compliance</b>
<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><b>Sample Evidence:</b> Expenditure Report that shows Cost Center for Addressing Learning Loss</p> <p><b>WVDE Verification:</b> ARP ESSER Application</p>	<p><b>Does Not Meet Compliance – Finding</b></p> <p>Dates on invoices are before the purchase order date. Purchase Order date is 11/14/22, invoice is dated on 9/29/22 and is for Instruction Fee for August 2022 and materials fee starting from July 1, 2022. Purchase Order date is 11/14/22, invoice is dated 6/28/22 and is for Instruction Fee for May 2022.</p> <p>For Corrective Action: The LEA must submit in writing how they will ensure that purchase orders will be put in place before the services are rendered, to the Office of Federal Programs and Support</p>

	by May 8, 2023.
<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><b>Sample Evidence:</b> Supporting documentation, research articles, websites, etc., that support the practices utilized.</p>	<p><b>Meets Compliance with Recommendation:</b></p> <p>When selecting activities to address learning loss, it is recommended that the LEA planning team review and maintain supporting research documentation that meets the criteria of at least one of ESSA’s four tiers of evidence. Additional information regarding these tiers may be found in the <a href="#">Federal Program Director’s Survival Guide</a>.</p>

## II. Fiscal Resources

	<p><b>RATING &amp; COMMENTS</b></p> <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 only spends funds for allowable activities based on an approved ESSER II, ARP ESSER, and ARP HCY Applications.</p> <p><b>Sample Evidence: Expenditure</b> 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><b>WVDE Verification:</b> WVEIS, ESSER II, Summer SOLE, ARP ESSER and ARP HCY Approved Applications</p>	<p><b>Does Not Meet Compliance - Finding</b></p> <p><i>Leggett Refrigeration – Check #90903 - I-Wave Air Cleaners totaling \$40,000.</i></p> <ul style="list-style-type: none"> <li>• No Bid documentation provided.</li> </ul>

The LEA uploaded quotes from Leggett Refrigeration and G3 Electric; however, these quotes are dated in January of 2022 and the purchase order was put into place on July 1, 2020. Policy 8200 (7.11.4) states that with purchases costing \$25,000 or more competitive bids are required and they shall be solicited from at least three known suppliers whenever practical, using advertising media such as newspapers, the internet, trade journals, etc. No documentation of this was submitted.

*WV State Wildlife – Checks # 91173 and 90945*

- 1,066 family passes were purchased for the Summer of 2021; however only 820 passes were assigned to individuals for usage. This leaves 246 passes unaccounted for.
- Of the 820 passes that were assigned 87 appear to be employees of Upshur County Schools for the 2021 school year.
- 2 Board Members also had passes assigned to them.
- The wording that went out about these passes stated that the LEA was partnering with The Upshur County

Commission and WV Division of Natural Resources to offer FREE family passes for Upshur County students.

2CFR 200.438 - Entertainment Costs: "costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific cost that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the federal award or with prior written approval of the Federal awarding agency." Since nothing has been shown that these passes had a programmatic purpose these would be unallowable

For Corrective Action: the LEA must reimburse the ESSER grant award in the amount of \$21,320.00. The LEA must also submit in writing what happened to the passes that were not assigned to individuals, to the Office of Federal Programs by May 8, 2023. Although WVDE is asking that you move these costs to local sources, please be advised that such expenditures may also constitute violations of the West Virginia Ethics Act (W. Va. Code §6B-1-1 et seq.)

and/or pecuniary interest statute (W. Va. Code §61-10-15). Therefore, these expenditures may be deemed unallowable regardless of the funding source used. For that reason, WVDE suggests that Upshur County Schools consults with legal counsel to determine the next steps in resolving this matter.

2CFR 200.445(a) - Employee Costs of a Personal Nature: "costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees".

Such expenditures may also constitute violations of the West Virginia Ethics Act (W.Va. Code §6B-1-1 et seq) and/or pecuniary interest statute (w.Va. Code §61-10-15).

*C.J. Maggie's – Check #6103 Room Rentals*

- No room rental agreement provided.

The LEA states that no room rental agreement was found. Due to no

agreement in place and no detailed invoice or receipt this would be an unallowable expense. The total of \$1,150 must be reimbursed to the ESSER II grant award.

This was a finding on the ESEA monitoring last year as well.

*Breeze Creative – Check #62020*

- No Bid Documentation

LEA states that this is a sole source vendor; however, no documentation was provided to show that the LEA did its due diligence to show that this vendor was truly a sole source.

*Upshur County Commission – Check #91126*

- 1227 Family Pool Passes were purchased for the Summer of 2021; however only 1,116 were assigned to individuals. This leaves 111 unaccounted for.
- Of the 1,116 assigned to individuals 116 appear to be employees of Upshur County Schools for the 2021 school year.
- 2 Board Members also had passes assigned to them.
- The wording that went out about these passes stated that the LEA was partnering with The Upshur County

Commission and WV Division of Natural Resources to offer FREE family passes for Upshur County students.

2CFR 200.438 - Entertainment Costs: "costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific cost that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the federal award or with prior written approval of the Federal awarding agency." Since nothing has been shown that these passes had a programmatic purpose these would be unallowable.

For Corrective Action: The LEA must reimburse the ESSER grant award in the amount of \$62,325.00. The LEA must also submit in writing what happened to the passes that were not assigned to individuals, to the Office of Federal Programs by May 8, 2023. Although WVDE is asking that you move these costs to local sources, please be advised that such expenditures may also constitute violations of the West Virginia Ethics Act (W. Va. Code §6B-1-1 et seq.) and/or pecuniary interest statute (W.



Va. Code §61-10-15). Therefore, these expenditures may be deemed unallowable regardless of the funding source used. For that reason, WVDE suggests that Upshur County Schools consults with legal counsel to determine the next steps in resolving this matter.

2CFR 200.445(a) - Employee Costs of a Personal Nature: "costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees".

Such expenditures may also constitute violations of the West Virginia Ethics Act (W.Va. Code §6B-1-1 et seq) and/or pecuniary interest statute (W.Va. Code §61-10-15).

*Don Patron – Check #6186*

- No itemized receipt

Since no itemized receipt is available to check for allowable expenses, this funding will need to be reimbursed back to the Summer SOLE grant award in the amount of \$85.70.

*Fujiyama Japanese – Check #6193*

	<ul style="list-style-type: none"> <li>• No itemized receipt</li> </ul> <p>Since no itemized receipt is available to check for allowable expenses, this funding will need to be reimbursed back to the Summer SOLE grant award in the amount of \$1,066.08.</p> <p><i>Amy Hackett – Check #90740</i></p> <ul style="list-style-type: none"> <li>• No bid documentation provided</li> <li>• Current Employee of Upshur County Schools at the time of the purchase.</li> </ul> <p>LEA stated that no bid documentation was provided to them. The shirts totaled \$5,400.</p> <p>For Corrective Action: The LEA will need to complete all reimbursements listed above and highlighted. The LEA will also need to submit in writing how it will ensure that Policy 8200 is being followed and how all relevant personnel are trained on 8200, to the Office of Federal Programs by May 8, 2023.</p>
<p>2. The LEA does not exceed their approved indirect costs rate.</p> <p><b>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER, and ARP HCY Applications</b></p> <p><i>EDGAR, Section 76.563</i></p>	<p><b>Compliance</b></p>

<p>3. The LEA has a clean fiscal audit.</p> <p><b>Sample Evidence:</b> Copies of latest audit reports and audit responses to corrective actions.</p>	<p><b>Compliance</b></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><b>Sample Evidence:</b> ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p>	<p><b>Compliance</b></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><b>Sample Evidence:</b> 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><b>WVDE Verification:</b> Certified list, Expenditure reports</p> <p><i>OMB 2 CFR Part 200.430 Subpart E</i></p>	<p><b>Compliance</b></p>
<p>6. LEA has a system of internal controls.</p> <p><b>Sample Evidence:</b> Internal Controls Policy / Procedure</p>	<p><b>Compliance</b></p>
<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>Does Not Meet Compliance – Finding</b></p> <p>Buckhannon Academy Elementary did not meet Maintenance of Equity for FTE or Per-Pupil Expenditures</p> <p><b>For Corrective Action: The LEA must submit by May 30, 2023, to the Office</b></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><b>Sample Evidence:</b> 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"> <li>- Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools.</li> <li>- Schools in the highest poverty quartile did not have a greater reduction in FTE per pupil than the average reduction for all schools.</li> </ul> <p>Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator.</p> <p><b>WVDE Verification:</b> 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>of Federal Programs and Support the adjustments the LEA will make to be in compliance with Maintenance of Equity before the start of the next school year.</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><b>Sample Evidence:</b></p> <ul style="list-style-type: none"> <li>- Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys.</li> <li>- Copies of insurance paperwork for Contractor.</li> <li>- Plans for Maintenance of Operations.</li> <li>- Relevant RFP and or solicitation documents.</li> </ul>	<p><b>Compliance</b></p>

<ul style="list-style-type: none"> <li>- Copies of relevant contracts showing wage agreements.</li> <li>- Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed.</li> <li>- 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).</li> <li>- 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.</li> </ul> <p><b>WVDE Verification:</b> ARP Application</p>	
<p>9. LEA maintains written standards of conduct covering conflicts of interest</p> <p><b>Sample Evidence:</b> copies of Conflict-of-Interest policy and procedures, signed conflict of interest questionnaires for the applicable time frame</p>	<p><b>Does Not Meet Compliance – Finding</b></p> <p>LEA did not upload a policy or procedures for covering Conflicts of Interest.</p> <p>For Corrective Action: The LEA must submit in writing their policy and procedures that cover conflict of interest by May 8, 2023.</p> <p>If the LEA does not currently have a policy or written procedures in place for covering conflict of interest the LEA must create a policy or written procedures and submit them in writing to the Office of Federal Programs by June 30, 2023.</p>