

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: |
|-----------|----------------|---|------------------------------|
| Doddridge | Kaleigh Dotson | Carrie Reeves<br>Mami Itamochi<br>Elizabeth McCoy | March 20, 2023               |

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>  |
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| <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>NA</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> Consultation documentation in ESSER Application</p>                                  | <p>NA</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>RM Huffman -</p> <ul style="list-style-type: none"> <li>• This purchase for \$36,816.00 for freestanding handwashing units required competitive bids using advertising media such as newspapers, internet, etc. (Policy 8200 7.11.4). There was no evidence provided of the written bids being received.</li> </ul> <p>NDW Holdings</p> <ul style="list-style-type: none"> <li>• This purchase for \$38,937.00 for body temperature detectors</li> </ul> |

required competitive bids using advertising media such as newspapers, internet, etc. (Policy 8200 7.11.4). There was no evidence provided of the written bids being received.

#### DST Innovations

- This purchase of 4 stand-alone front and back kiosks totaling \$20,000 in total, required a minimum of three written bids (Policy 8200 7.11.3). There was no evidence provided of the written bids being received.

#### Dodridge Independent

- This purchase of COVID Graphics totaled over \$10,000 and required a minimum of three written bids (Policy 8200 7.11.3). There was no evidence provided of the written bids being received.

#### The OP Shop

- Check #1760 – Missing invoice for disinfecting facilities
- Check #1793 – Missing two invoices for disinfecting facilities
- Check #1847 – Missing invoice for disinfecting facilities
- Check #1872 – missing invoice for disinfecting facilities

These items had multiple charges listed on the check that were being paid, but

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|   | <p>only had one invoice attached for one of the charges.</p> <ul style="list-style-type: none"> <li>This purchase order totaled over \$90,000 which requires the solicitation for bids in the form of sealed bids (Policy 8200 7.11.5). No evidence was provided of this process being followed.</li> </ul> <p>For Corrective Action: The LEA must either submit the documentation to show that Policy 8200 was followed for purchasing or submit in writing how the LEA will ensure that it will follow Policy 8200 for future federal purchases. These must be submitted to the Office of Federal Programs by June 16, 2023.</p> |
| <p>4. The LEA does not exceed their approved indirect costs rate.</p> <p><b>WVDE Verification:</b> WVEIS, ESSER Application</p> <p><i>EDGAR, Section 76.563</i></p> | <p><b>Does Not Meet Compliance – Finding</b></p> <p>FY21 is overspent by \$1,192.91<br/> FY23 is underspent by \$59.62</p> <p>Total Indirect Cost Overspent is \$1,133.29</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>  |

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| <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>Compliance</b></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> |