

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:
Jefferson County Schools	Lee Ebersole	Carrie Reeves Elizabeth McCoy Mami Itamochi	3/20/23

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

	RATING & COMMENTS <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable
<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>Sample Evidence: Published 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>WVDE Verification: LEA Webpage</p>	Compliance
<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>WVDE Verification: ARP ESSER Application, LEA Webpage</p>	Compliance
<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>Sample Evidence: Expenditure Report that shows Cost Center for Addressing Learning Loss</p> <p>WVDE Verification: ARP ESSER Application</p>	Compliance

<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>Sample Evidence: Supporting documentation, research articles, websites, etc., that support the practices utilized.</p>	<p>Compliance</p>
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II. Fiscal Resources

	<p>RATING & COMMENTS</p> <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable
<p>1. The LEA only spends funds for allowable activities based on an approved ESSER II, ARP ESSER, and ARP HCY Applications.</p> <p>Sample Evidence: Expenditure 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>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER and ARP HCY Approved Applications</p>	<p>Does Not Meet Compliance - Finding</p> <p>General Sales</p> <ul style="list-style-type: none"> • No bid documentation was provided for the microbial wipes. • Documentation from LEA stated that this was the only vendor to get this product from, but no documentation was provided to show the LEA did due diligence to request bids. • Purchase order was for a total of \$25,000 which meets the criteria for solicitation three bids using advertising media such as newspapers, the internet, etc. (Policy 8200 7.11.4) • The purchase order was dated October 5, 2021; however, the invoice was dated August 18, 2021.

For Corrective Action: The LEA must submit in writing the process they will follow to ensure that policy 8200 is followed for procurement and that a purchase order is put into place before the invoices. This will need to be submitted to the Office of Federal Programs by June 16, 2023.

Happy Hearts Child Care – Check #143348

- This is not in the approved ARP HCY budget in GPS.

For Corrective Action: The LEA must revise the current application in GPS to include these items. A revision is required for an application if there are new items not previously approved. The revised application must be submitted to the Office of Federal Programs by June 16, 2023.

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

WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER, and ARP HCY Applications

EDGAR, Section 76.563

Compliance

<p>3. The LEA has a clean fiscal audit.</p> <p>Sample Evidence: Copies of latest audit reports and audit responses to corrective actions.</p>	<p>Compliance</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>Sample Evidence: ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p>	<p>Does Not Meet Compliance - Finding</p> <p>No documentation was provided</p> <p>For Corrective Action: The LEA will need to submit in writing their procedures for managing equipment. Submit this to the Office of Federal Programs by June 16, 2023.</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>Sample Evidence: 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>WVDE Verification: Certified list, Expenditure reports</p> <p><i>OMB 2 CFR Part 200.430 Subpart E</i></p>	<p>Compliance</p>
<p>6. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p>	<p>Compliance</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</p>	<p>Does Not Meet Compliance – Finding</p> <p>Even in using the new numbers from the LEA for the FTE positions a couple of schools did not meet MOequity in both the districtwide and grade span calculations.</p>

<p>such fiscal year; or</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>Sample Evidence: 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"> - Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools. - Schools in the highest poverty quartile did not have a greater reduction in FTE per pupil than the average reduction for all schools. <p>Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator.</p> <p>WVDE Verification: 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>Districtwide - North Jefferson Elementary – Did not Meet for FTE or Per-Pupil Expenditures Blue Ridge Elementary – Did not meet for Per-Pupil Expenditures</p> <p>Grade Span - Jefferson high School – Did not meet for Per-Pupil Expenditures North Jefferson Elementary – Did not meet for FTE or Per-Pupil Expenditures</p> <p>Calculation sheet will be provided</p> <p>For Corrective Action: The LEA must submit by June 16, 2023, to the Office of Federal Programs 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>Sample Evidence:</p> <ul style="list-style-type: none"> - Copies of consultation with governmental agencies, architecture plans with building permits, 	<p>N/A</p>

<p>historic and environmental surveys.</p> <ul style="list-style-type: none"> - Copies of insurance paperwork for Contractor. - Plans for Maintenance of Operations. - Relevant RFP and or solicitation documents. - Copies of relevant contracts showing wage agreements. - Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed. - 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). - 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. <p>WVDE Verification: ARP Application</p>	
<p>9. LEA maintains written standards of conduct covering conflicts of interest</p> <p>Sample Evidence: copies of Conflict-of-Interest policy and procedures, signed conflict of interest questionnaires for the applicable time frame</p>	<p>Compliance</p>