

2021-2022 COVID Relief Funding Monitoring Overview October 1, 2021

Purpose:

The State of Alabama has received approximately \$3.2 billion to prevent, prepare for, and/or respond to the COVID-19 pandemic. These emergency funds are available for a wide range of activities to address the diverse needs arising from or exacerbated by the COVID-19 pandemic.

The Alabama State Department of Education (ALSDE) has the responsibility to monitor all subrecipients receiving Federal funds to ensure that all applicable fiscal and programmatic goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The overview presented in this document is a step-by-step process that will assist LEAs in preparing for the COVID Relief Funding monitoring visit. The estimated timeline for monitoring is 2 to 3 days.

Pre-Monitoring Information:

STEP 1: Email to LEAs from the ALSDE with directions and needed documents

The ALSDE will send an email to the Federal Programs Coordinator/Director and CSFO at least 2 weeks prior to the monitoring visit outlining the process and documents needed prior to the on-site monitoring visit. The following documents will be included in the email:

1. Overview of the Monitoring Process
2. SY 21-22 COVID Relief Funding Monitoring Document
3. LEA Onsite Visit Planning Template
4. Interview Questions for Central Office Staff, Local School Personnel, and Non-Public Schools

Each of these documents should be reviewed and if any assistance is needed by the LEA, please contact the ALSDE Monitoring Lead by email at COVIDmonitoring@alsde.edu.

STEP 2: Preparing the LEA Onsite Visit Planning Template

The LEA Onsite Visit Planning Template will be partially completed by the ALSDE Monitoring Lead for your LEA. The LEA will need to complete the remainder of the document following the directions below and email it to COVIDmonitoring@alsde.edu within **5 business days** of your monitoring visit. If there are any conflicts with dates and times of any interviews or school visits, please contact the ALSDE Monitoring Lead by email at COVIDmonitoring@alsde.edu as soon as possible.

The LEA Onsite Visit Planning Template has 4 sections:

1. Staff Member Contact Information
2. Central Office Staff Interview
3. School Visit Selection
4. Non-Public School Visit Selection (if applicable)

Section 1: Staff Member Contact Information

Items completed by the ALSDE: The name of the LEA and the dates of the monitoring visit

Items completed by the LEA: Name and contact information for each positions listed.

Section 2: Central Office Staff Interview

Items completed by the ALSDE: Date and time of the interview.

Items completed by the LEA: Location and list of staff that will be attending the interview.

Section 3: School Visit Selection

Items completed by the ALSDE: School name, date, and time of each school visit.

Items completed by the LEA: List of school staff that will be attending the meeting at the school visit.

Section 4: Non-Public School Visit Selection (if applicable)

Items completed by the ALSDE: Non-public school name, date, and time of the school visit.

Items completed by the LEA: List of Non-Public school staff that will be attending the meeting at the school visit.

STEP 3: Preparing Documentation for the Monitoring Visit

The following documents should be prepared in advance of the monitoring visit and emailed to COVIDmonitoring@alsde.edu at least **5 business days** prior to the monitoring visit. If there are any questions about the required documentation, please contact the ALSDE Monitoring Lead at COVIDmonitoring@alsde.edu.

Section A – Application Compliance:

- Budget Analysis Report for ESSER I and GEER I for each **cost center** and the **Central Office**.

RUN DATE: 9/17/2021
RUN TIME: 10:39AM

MCAI BUDGETARY ACCOUNTING SYSTEM
BUDGET ANALYSIS REPORT

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THRU FISCAL YEAR-PERIOD-MONTH: 2021-12-September

Description	2020	2020	2021	2021	2021	% OF	
<u>Fid-C-Func-Obj-CCTR-SFund-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>

Section D – Policy/Procedure Review:

- Written Policies and Procedures for Time Distribution & Inventory Management/Disposition
- Samples of Time & Effort from ESSER I & GEER I
 - 100% Certification(s) | Split Funded Log(s) | Stipend Time & Effort
- Master Spreadsheet of ESSER I and GEER I Inventory for the LEA (for each **cost center** and the **Central Office**) and **each** participating non-public school

Section E – Continuation of Compensation during COVID Closures:

- Gross Employee Salary Report (GESR) by FTE for **all fund sources** (state, local, and federal) and **all personnel** (certified and classified) for 2018-2019, 2019-2020, 2020-2021, and 2021-2022

Section F – Public Input and Access

- Evidence of Public Input on the Return to Instruction Plan
- Evidence of Stakeholder Input (Central Office Staff, Local School Staff, etc.) on the ESSER/GEER Applications

Section G – Teacher and Paraprofessional Certification Review

- List of all **FTE** teachers paid with ESSER I or GEER I
 - Include their name, what school, and what grade or subject they are teaching
- List of all **instructional** paraprofessionals paid with ESSER I or GEER I with evidence to validate highly qualified status

Sections H & I – Non-Public School Consultation & Services (if applicable)

- Signed Intent to Apply and/or Contact Logs/Records for all non-public schools regardless of participation
- Signed Private School Survey
- Signed Equitable Services Implementation Plan for each participating non-public school (if applicable)
- Non-Public School Consultation Meeting Documentation such as sign-in sheets, agendas, minutes, etc. (if applicable)
- Non-Public School Time and Effort Samples (if applicable)

STEP 4: Preparing for the ALSDE On-Site Visit at the LEA

As the LEA prepares for the on-site monitoring visit, the ALSDE recommends the following:

- Review the Monitoring Document and ask any questions prior to the visit
- Review the Interview Questions and prepare for the school visits and central office interview
- Inform key personnel of the on-site monitoring process outlined in the next section

STEP 5: Email to LEAs from the ALSDE about Inventory Spot Checks and Sampling of Invoices/Receipts

The ALSDE will send an email at least 2 business days prior to the onsite monitoring visit with the following information:

- Inventory items selected from the LEA Master Inventory Spreadsheet for each school selected on the Onsite Visit Planning Template
- Receipts/Invoices that have been selected from the Budget Analysis Report for each monitored grant

On-Site Monitoring Information:

STEP 1: Entrance Meeting with COVID Relief Coordinator (10-20 Minutes)

At the beginning of the COVID Relief Monitoring visit, the ALSDE team will meet with the COVID Relief Coordinator to go over the process of the onsite visit and answer any questions. The ALSDE team will request a space at the LEA to review documentation during the onsite monitoring visit.

STEP 2: Central Office Interview (90 Minutes)

As a part of the onsite monitoring process, the ALSDE will need to meet with key Central Office staff to have a collaborative conversation about the COVID Relief programs and how it has been implemented and monitored at the LEA. This conversation should include at a minimum the following staff members: COVID Relief Coordinator, Federal Programs Coordinator, and the Chief School Finance Officer. The LEA can invite additional key team members to this collaborative conversation.

The LEA should refer to the LEA Onsite Visit Planning Template that was completed during the pre-monitoring process for the date and time of the meeting. This meeting should last approximately 90 minutes.

STEP 3: Local School and Non-Public School Visits (90 to 180 Minutes each)

Following the Central Office Interview, the ALSDE monitoring team will start visiting schools within the LEA. The selection of schools is random and can be found on the LEA Onsite Planning Template. During these visits, the monitoring team will accomplish the following:

- Interview with Leadership Team
- Inventory Spot Check
- Check for Implementation of Programs/Activities Implemented with COVID Relief Funds

Goal 1: Interview with Leadership Team

The ALSDE will conduct collaborative conversations with the leadership team at each selected school using the Interview Questions document as a guide. The leadership team at each selected school should be prepared to share how any COVID Relief funds were used at the school.

Goal 2: Inventory Spot Check

The ALSDE will conduct an inventory spot check requesting to see specific COVID Relief funded equipment/supplies from the LEA Master Inventory Spreadsheet at each selected school. The LEA will be informed of these items prior to visiting the school.

Goal 3: Check for Implementation of Programs/Activities Implemented with COVID Relief Funds

These checks will be dependent on the programs/activities implemented with COVID Relief funds at each selected school. Some examples include:

- Example #1: If the school renovated the nursing station, a walkthrough of these renovations might be performed.
- Example #2: If the school purchased large amounts of technology, a walkthrough of a computer lab or watching the technology in action (if possible) might be performed.

STEP 4: Documentation Review

Throughout the entire onsite monitoring process, the ALSDE review team will review monitoring documents that the LEA provides during the pre-monitoring process and additional documents requested at the onsite monitoring visit. Any questions that arise during this process, will be directed to the COVID Monitoring Coordinator for clarification. The review of receipts/invoices will happen during the onsite review.

STEP 5: Exit Interview (30-45 Minutes)

At the end of the monitoring visit, a total review of documentation and a Corrective Action Plan will be developed (if needed). The ALSDE Monitoring Lead will meet with the LEA COVID Monitoring Coordinator to review the completed monitoring document. During the exit interview, the following will be accomplished:

- ALSDE Monitoring Lead will review the completed monitoring document including any Corrective Action Plans.
- LEA COVID Monitoring Coordinator will be able to ask any clarification questions.
- Monitoring document will be signed by the ALSDE Monitoring Lead, LEA COVID Monitoring Coordinator, and the LEA Superintendent or Designee.

Post-Monitoring Information:

STEP 1: LEA Completes Corrective Action Plan (if applicable)

LEA will work over the next 90 calendar days to complete the Corrective Action Plan that was discussed during the COVID Monitoring Exit Interview and submit all documentation to COVIDmonitoring@alsde.edu. If the LEA needs any assistance during this process, the LEA should email COVIDmointoring@alsde.edu for assistance. Once the documentation has been emailed, the LEA will be notified if any additional documentation is needed.