



Monitoring COVID-Relief Funds

January 12 & 13, 2022



Alabama Department of Education COVID-19 Recovery Funds: *CARES, CRRSA and American Rescue Plan (ARP) Acts*

\$216.9 M	ESSER I	September 30, 2022
\$48.8 M	GEER I	September 30, 2022
\$899.4 M	ESSER II	September 30, 2023
\$45.5 M	EANS I	September 30, 2023
\$44.8 M	EANS II (ARP EANS)	September 30, 2024
\$2.0 B	ARP ESSER	September 30, 2024
\$3.3 M	ARP Homeless Children and Youth Fund I	September 30, 2024
\$9.9 M	ARP Homeless Children and Youth Fund II	September 30, 2024

Alabama is projected to receive a total of \$3.2 billion.



ESSER & GEER Reminders

- › Timeframe to Use ESSER & GEER funds:
 - **ESSER I & GEER I:** March 13, 2020 – September 30, 2022
Deadline for application revisions- March 15, 2022
 - **ESSER II:** March 13, 2020 – September 30, 2023
Deadline for application revisions- March 15, 2023
 - **ARP ESSER:** March 13, 2020 – September 30, 2024
Deadline for application revisions- March 15, 2024



ESSER & GEER Reminders

- › Amendment Requests & Questions:
 - ESSER I & GEER I: Email CARESapp@alsde.edu
 - ESSER II: Email ESSERroundII@alsde.edu
 - ARP ESSER:
 - › Amendments: Requested in the eGAP system
 - › Questions: Email ARApps@alsde.edu
 - COVID Monitoring: Email COVIDmonitoring@alsde.edu



ESSER & GEER Data Reporting

The U.S. Department of Education requires annual reporting of all COVID Relief funding. To meet this requirement, the ALSDE created the following schedule for data reporting from the LEAs:

ESSER I | GEER I | ESSER II | ARP ESSER Data Schedule *(estimated)*:

February 2022: ESSER & GEER Data Survey Available to LEAs

February 2022: LEAs can submit Surveys to ALSDE

March 2022: ALSDE Data Quality Review

April/May 2022: Submission to the U.S. Department of Education



ESSER & GEER Data Reporting

ALSDE Data Quality Review:

After an LEA submits the COVID Relief data through the online reporting process, the ALSDE will look over the data. If any questions arise through the process, the LEA will be contacted for additional information or clarification.

Reporting Period of Data for all funding sources:

October 1, 2020 to September 30, 2021



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COVID Relief Monitoring

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.



COVID Relief Monitoring

Programs to be Monitored during 2021-2022 School Year and Beyond:

- 1) Elementary and Secondary School Emergency Relief (ESSER) I
- 2) Governor's Emergency Education Relief (GEER) I

Programs to be Monitored Starting 2022-2023 School Year:

- 1) ESSER II
- 2) American Rescue Plan (ARP) ESSER



COVID Relief Monitoring

Section A – Application Compliance

A. Application Compliance

- Review each COVID Relief application for the LEA
- Review the Budget Analysis Report for the LEA
- Review a Sampling of Paid Invoices and Receipts from each COVID relief fund

Question #1: Is there evidence that the LEA is in compliance with each approved COVID Relief application?

- Expenditures on the Budget Analysis Report are aligned with the spending plan for each application
- Expenditures on the Budget Analysis Report are allowable under each legislation

ESSER I Program (Section 18003(d) of CARES Act)	YES	NO
GEER I Program (Section 18002(c) of CARES Act)	YES	NO



COVID Relief Monitoring

Section B – District-Level Support Systems

B. District-Level Support Systems

- Interviews with Local and District Level Personnel

Question #2: Is there evidence that the LEA provides system level support for each of its schools that receive and/or benefit from federal funds?

YES	NO
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COVID Relief Monitoring

Section C – Evaluation of COVID Relief Funds

C. Evaluation of COVID Relief Funds

- Interviews with Local and District Level Personnel
- School Evaluation Review based on expenditures at a random selection of local schools

Question #3: Is there evidence that the LEA evaluates the impact of each COVID Relief program?

- Evaluation is based upon data at the district and local school levels
- Evaluation focuses on vulnerable populations and students disproportionately affected by COVID-19
- Evaluation shows improvement in student achievement and safety

ESSER I Program	YES	NO
GEER I Program	YES	NO



COVID Relief Monitoring

Section D – Policy/Procedure Review (Time Distribution & Inventory)

D. Policy/Procedure Review

- Interviews with District Level Personnel
- Review Written Policies/Procedures for Time Distribution and Inventory Management & Disposition
- Review Time & Effort Documentation Samples
- Inventory Spot Check Conducted by SEA at a random selection of local schools

Question #4: Is there evidence that the LEA has and implements time distribution policies/procedures that are in compliance with Federal regulations?			
Policy/Procedure	YES		NO
ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A

Question #5: Is there evidence that the LEA has and implements inventory management and disposition policies/procedures that are in compliance with Federal regulations?			
Policy/Procedure	YES		NO
ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A



COVID Relief Monitoring

Section E – Continuation of Compensation during COVID Closures

E. Continuation of Compensation during COVID Closures

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

Question #6: Is there evidence that the LEA to the greatest extent possible has continued to pay its employees and contractors during the period of disruption or closures related to coronavirus as described under Section 18006 of Division B of the CARES Act?

YES	NO
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COVID Relief Monitoring

Section F – Public Input and Access

F. Public Input and Access

- Interviews with District Level Personnel
- Review of LEA Website
- Review Evidence of Public Input

Question #7: Is there evidence that the LEA for each COVID Relief application and the Return to In-Person Instruction Plan receives continuous feedback and makes all applications/plans available to stakeholders (central office staff, local school staff, families, and community partners)?

ESSER I Application	YES	NO
GEER I Application	YES	NO
Return to In-Person Instruction Plan	YES	NO



COVID Relief Monitoring

Section G – Teacher and Paraprofessional Certification Review

G. Teacher and Paraprofessional Certification Review

- Review list of teachers and documentation to validate certification
- Review list of instructional paraprofessionals and documentation to validate highly qualified status

NOTE: Include all personnel paid with COVID Relief funds for the entire period of the grant.

Question #8: Is there evidence that all teachers supported by COVID Relief funds are meeting State certification requirements?

ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A

Question #9: Is there evidence that all instructional paraprofessionals supported by COVID Relief funds are meeting State qualification requirements?

ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A



COVID Relief Monitoring

Sections H & I – Consultation & Services to Non-Public Schools

H. Consultation to Non-Public Schools (ESSER I & GEER I Programs Only)

- Interviews with District Level Personnel and Private School Officials
- Review Equitable Services Consultation Documentation
 - Intent to Apply, Contact Log(s), Private School Survey, Equitable Services Implementation Plan(s), and Consultation Meeting Documentation – Sign-In Sheets, Agenda, Minutes, etc.

Question #10: Is there evidence that the LEA followed all equitable services consultation requirements for ESSER I & GEER I?

- Did the LEA attempt to reach out to each non-public school within the LEA boundary?
- Did the LEA provide timely and meaningful consultation to each non-public school who requested to participate in either CARES Act program?
- Did the LEA inform participating non-public school officials about the procedure to file a complaint to the ALSDE regarding timely and meaningful consultation provided by the LEA?
- Did the LEA and each participating non-public school, through timely and meaningful consultation, have jointly developed a written Equitable Services Implementation Plan designed to serve students and faculty in each participating non-public school?
- Does the LEA continue to have timely and meaningful consultation with representatives of participating non-public schools?

ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A

I. Services to Non-Public Schools (ESSER I & GEER I Programs Only)

- Interviews with District Level Personnel and Private School Officials
- Review Equitable Services Implementation Plan for each participating Non-Public School
- Review Time & Effort Documentation Samples
- Review a Sampling of Paid Invoices and Receipts from each COVID relief fund
- Inventory Spot Check Conducted by SEA

Question #11: Is there evidence that the LEA provided equitable services to students and teachers in non-public schools as required under Section 18005 of Division B of the CARES Act?

- Does the LEA provide services to participating non-public schools that are secular, neutral, and non-ideological?
- Does the LEA maintain control of funds and have title to materials, equipment, and property purchased for services and assistance to participating non-public schools?
- Does the LEA continue to monitor participating non-public schools for compliance?

ESSER I Program	YES	NO	N/A
GEER I Program	YES	NO	N/A



COVID Relief Monitoring

Fall 2021 Monitoring Schedule:

Dates	LEA Name
October 13 – October 15, 2021	Gadsden City Schools
October 20 – October 22, 2021	Selma City Schools
October 25 & October 26, 2021	Chickasaw City Schools
October 27 & October 28, 2021	Gulf Shores City Schools
November 8 – November 10, 2021	Jackson County Schools
November 15 – November 18, 2021	Birmingham City Schools
December 13 – December 15, 2021	Sheffield City Schools



COVID Relief Monitoring

Spring 2022 Monitoring Schedule:

Dates	LEA Name
January 18 – January 20, 2022	Troy City Schools
March 7 – March 9, 2022	Sumter County Schools
March 14 – March 16, 2022	University Charter School
March 21 – March 23, 2022	Auburn City Schools
April 4 – April 7, 2022	Mobile County Schools
April 11 – April 13, 2022	Opelika City Schools
April 26 – April 28, 2022	Lowndes County Schools
May 3 – May 5, 2022	Lee County Schools
May 9 – May 11, 2022	Tuscaloosa City Schools
May 16 – May 18, 2022	Decatur City Schools



Findings & Best Practices

Budget Compliance

- › ESSER and/or GEER Application(s) do not match the Budget Analysis Report
 - BEST PRACTICE: LEAs should make necessary amendments before expenditures are made.
- › ESSER and/or GEER funds were used for unallowable expenditures
 - BEST PRACTICE: LEAs should have procedures in place to verify the allowability of all expenditures.
 - QUESTIONS ABOUT EXPENDITURES? Call your Regional Specialist for support.
- › Coding Issues were found on the ESSER and/or GEER Budget Analysis Report
 - BEST PRACTICE: LEAs should have procedures in place to verify the coding for each expenditure.



Findings & Best Practices

Inventory

- › Evidence for the labeling and tracking of required inventory items based on the LEA policy and/or procedures was not provided.
 - BEST PRACTICE: LEAs should have procedures in place to determine the process to inventory all items purchased with Federal Funds.
- › Inventory Spreadsheet did not include all required components
 - REQUIRED COMPONENTS:
 - 1) A description of the property;
 - 2) A serial number or other identification number;
 - 3) The source of funding for the property (including the FAIN);
 - 4) Who holds the title;
 - 5) The acquisition date and cost of the property;
 - 6) Percentage of Federal participation in the project costs for the Federal award under which the property was acquired;
 - 7) The location;
 - 8) Use and condition of the property;
 - 9) and any ultimate disposition data including the date of disposal and sale price of the property.
 - BEST PRACTICE: LEAs should update their spreadsheet to include these components.
- › Inventory items were not able to be located at the on-site visit
 - BEST PRACTICE: LEAs should have procedures in place to locate all inventory purchased with Federal Funds.



Findings & Best Practices

Time and Effort

- › Time and Effort Procedures did not include all the required components.
 - REQUIRED COMPONENTS:
 - › 100% Certification
 - › Split-Funded Certification
 - › Stipends/Supplements
 - › Other Salary/Benefit provided by the LEA
 - BEST PRACTICE: LEAs should update their procedures to include these components.
- › Time and Effort and/or Inventory Procedures were not available at the on-site visit
 - BEST PRACTICE: LEAs should always be following and have their policy and/or procedure available.
- › Time and Effort Documentation did not match the LEA policy and/or procedure
 - BEST PRACTICE: LEAs should either update the documentation or update the policy/procedure.



Findings & Best Practices

Equitable Services to Non-Public Schools

- › Reimbursement to Non-Public Schools is not allowable.
 - REQUIREMENT: All services provided to non-public schools must be invoiced and paid by the LEA directly to the vendor.
 - BEST PRACTICE: LEAs should update their procedures for equitable services.
- › Evidence for the labeling and tracking of inventory provided to non-public schools was not provided.
 - BEST PRACTICE: LEAs should have procedures in place to determine the process for inventory of all items purchased with Federal Funds.
- › Modification to Non-Public School buildings is not allowable.
 - REQUIREMENT: All services provided to non-public schools must be removable.
 - BEST PRACTICE: LEAs should update their procedures for equitable services.
- › Services to Non-Public Schools was not provided.
 - REQUIREMENT: All services must be provided as agreed during timely and meaningful consultation.
 - BEST PRACTICE: LEAs should keep communication records with each participating non-public school.



Questions??

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