

Federal Programs

AASBO Winter Meeting

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- » ESSER Allowability
- » Timely Spending
- » Late Liquidation Request
- » Example Uses of ESSER Funds
- » Annual Reporting
- » Maintenance of Equity
- » Compliance Monitoring



ESSER Allowability



What can I use my ESSER funds on...?

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To be allowable, must always meet these three requirements:

- » Prevent, Prepare and Respond to Coronavirus (ESSER FAQ B-6)
- » Be an allowable use of ESSER funds
 - » Any of the ESSER funds may be used to support all of the allowable uses of funds listed in any of the ESSER Programs (ESSER FAQ A 1)
- » Be allowable under EDGAR (including in an approved plan with prior approvals, as necessary).



Must all ESSER funds be related to COVID?

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- » Yes. “To prevent, prepare for, and respond to coronavirus”
 - » The overall purpose of the CARES Act, CRRSA Act, or ARP Act programs, which is “to prevent, prepare for, and respond to” COVID 19 (ESSER FAQs B 6).
- » Updated Guidance: For needs arising from or exacerbated by the COVID 19 pandemic, or to **emerge stronger post pandemic** (to address pre-existing challenges that, if left unaddressed, will impede recovery from the pandemic)
 - » (12/29/21 ESSER FAQs)



ESSER Allowable Uses of Funds - Specific

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- » Any activity allowed under ESEA, IDEA, Perkins, or McKinney Vento
- » PD and purchasing sanitization and cleaning supplies
- » Ed technology
- » Mental health services
- » Summer learning and supplemental afterschool programs
- » Addressing learning loss among students



ESSER Allowable Uses of Funds - Broad

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- » Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
- » Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth
- » School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards
- » Improve the indoor air quality in school facilities
- » Other activities that are necessary to maintain the operation of and continuity of services in an LEA and continuing to employ existing staff



- » ESSER FAQs – May 26, 2021:
https://oese.ed.gov/files/2021/05/ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf

- » Use of Funds Updated December 29, 2021:
https://oese.ed.gov/files/2021/12/Fact-Sheet_COVID_connection_12.29.21_Final.pdf



EDGAR Allowability Rules (Remember)

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To be allowable, a cost must:

- » Be necessary, reasonable and allocable
- » Comply with the cost principles and federal award
- » Be consistent with policies and procedures applying uniformly to federal and non-federal activities
- » Be consistently treated as direct or indirect costs
- » Be determined in accordance with GAAP
- » Not be included or used to meet cost sharing/match requirements
- » Be adequately documented
- » Be incurred during approved budget period (NEW) **2 CFR 200.403**



Prior Approval Required

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Capital Expenditures

- » Expenditures to acquire capital assets or to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. **2 CFR 200.1**

Memorandum – Capital
Improvement Projects Act 2021
(2-1-2022)

Equipment & Other Capital Expenditures

- » Expenditures for equipment, buildings, and land are unallowable as direct charges without prior written approval
 - » Includes improvements to land, building & equipment
- » For equipment with per unit cost of \$5,000 or more may be directly charged with prior written approval **2 CFR 200.439**



LEAs must **maintain oversight** to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract. 2 CFR 200.318(b)



- » Contracts must contain applicable provisions in Part 200 Appendix II
- » What's in appendix II?
 - » Davis Bacon Act
 - » Contract Work Hours and Safety Standards Act
 - » Clean Air Act
 - » Federal Water Pollution Control Act
 - » Byrd Anti-Lobbying Amendment

2 CFR 200.327



- » DBA requirements apply to those federally funded contracts valued greater than \$2,000 for the actual construction, alteration, and/or repair, including painting and decorating, of a public building or public work. 29 C.F.R. Part 5, subpart A § 5.5.
 - » Must pay workers no less than the locally prevailing wage & fringe benefits for corresponding work in the area.
 - » Requires certification of weekly payroll reports, among other requirements. **ESSER FAQ B 6**
- » <https://www.dol.gov/agencies/whd/government-contracts/construction>



Appendix II to Part 200

Contracts Provisions for Non-Federal Entity Contracts Under Federal Awards

Appendix II to Part 200 - Contracts Provisions for Non- Federal Entity Contracts Under Federal Awards Notes

**A**

Contracts for more than the simplified acquisition threshold (\$15,000) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

**B**

All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

**C**

Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b).

**D**

Davis-Bacon Act--When required by Federal program legislation, all prime construction (remodeling) contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act. In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act.

**E**

Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or



Appendix II to Part 200

Contracts Provisions for Non - Federal Entity Contracts Under Federal Awards

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State Department of Education



Timely Spending



ESSER Funding Breakdown

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	CARES - ESSER 1 \$13.2 Billion	CRRSA – ESSER 2 \$54.3 Billion	ARP – ESSER 3 \$122 Billion
Enacted	March 2020	December 2020	March 2021
Start date	March 13, 2020	March 13, 2020	March 13, 2020
Statutory end	September 30, 2021	September 30, 2022	September 30, 2023
Tydings (carryover) period	September 30, 2022	September 30, 2023	September 30, 2024
Liquidation Period	No later than January 30, 2023	No later than January 29, 2024	No later than January 28, 2025
Revision Due Date		March 15, 2023	March 15, 2024



“The total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.”

- » “Identification of the Period of Performance in the Federal award per § 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.” 2 CFR 200.1



- » Funds must be obligated within the period of performance.
- » What does it mean to obligate funds?
 - » “Financial obligations, when referencing a recipient’s or subrecipient’s use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment.” 2 CFR 200.1
- » When funds obligate depends on the type of cost.
- » Obligate ≠ liquidate



When Obligations Are Made

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Type of Obligation	When Obligation Occurs
Acquisition of Property	Date of binding written commitment
Personal Services by Employee	When services are performed
Personal Services by Contractor	Date of binding written commitment
Travel	When travel is taken
Approved Pre- Agreement Cost	On the first day of the grant or subgrant performance period



Extensions to the Obligation Period

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- » ED has not indicated that states or districts will have an opportunity to extend the obligation period for ESSER funds.
- » As such, funds must be obligated by the end of the Tydings period.



- » The ALSDE is not currently planning on requesting flexibility or an extension for the liquidation period for ESSER II or GEER II grants.
- » The U.S. Department of Education has not released information about the late liquidation process for the ARP ESSER grant. Once information is provided, more information will be provided to LEAs.



Example Uses of ESSER Funds



Staff and Teacher Stipends/Bonuses

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Recruitment/Relocation Bonuses, Overtime, Premium Pay

- » Must have the link to COVID
- » Be reasonable and necessary
- » Pursuant to an established plan (in response to pandemic)
 - » Consistent with applicable collective bargaining agreements (2 CFR 200.430(f)).

ED Guidance on Addressing Teacher and Staff Shortages:

- » <https://www2.ed.gov/documents/coronavirus/arp-teacher-shortages.pdf>
- » <https://www2.ed.gov/documents/coronavirus/arp-staff-shortages.pdf>



Buses, Specialized Buses, Transportation Reimbursement, Municipal transit costs, etc.

- » **COVID connection**
- » General cost principles (2 CFR 200.403)
- » Procurement requirements (2 CFR 200.319 327)
- » Prior written approval from SEA (2 CFR 200.439)



Multi-year subscriptions

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- » Any portion of the subscription past the period of availability is unallowable.
- » *Textbooks with online components, instructional software subscriptions, etc.*
 - » The LEA will need to provide a justification statement explaining the amount that is outside the period of availability for the subscription(s).
 - » Recode that amount (repay the grant) to another allowable funding source.
 - » Provide documentation.



Must meet all applicable requirements:

- » General cost principles (reasonable, necessary, allocable) (2 CFR 200.403)
- » Timely implementation!! (ESSER FAQs B 6)
- » Prior written approval from SEA (2 CFR 200.439)
- » Construction regulations (34 CFR 76.600/75.600)
 - » ED has since said that 75.601 (assessment of environmental impact) and 75.605 (approval by Secretary of final drawings before beginning) do not apply!



Guidance Counselors

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- » Tie to COVID – identify as a need post pandemic/virtual learning
 - » Consider integrating into students' set schedules
 - » Assist with social skills and classroom management

	Monday	Tuesday	Wednesday	Thursday	Friday
	Morning Meeting				
9:30	Writing	Science/social studies	Music	Media/ STEM	Writing
10:15	Art	P.E.	Writing	Math	Guidance
11:00	Math			Math	Math
11:55					
12:50	Lunch (12:50–1:20) Recess (1:20–2:00)				
2:00	Reading				
2:45					
3:00	Centers/ small group				
3:45					
	Dismissal				

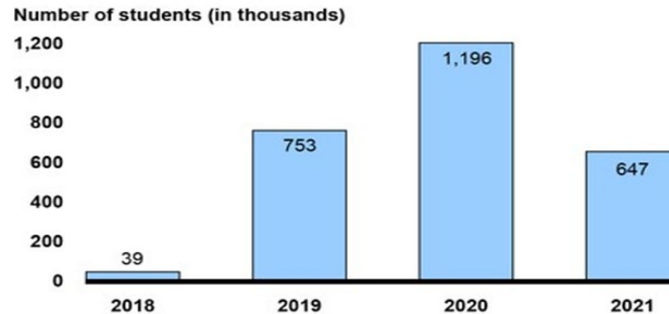


Cybersecurity Enhancement

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- » New study from U.S. Government Accountability Office:
<https://www.gao.gov/products/gao-23-105480>
 - » “The COVID 19 pandemic forced schools across the nation to increase their reliance on IT to deliver educational instruction to students. This amplified the vulnerability of K-12 schools to potentially serious cyberattacks.”
- » Tie to COVID- protecting digital infrastructure helps prepare schools and districts for potential future closures

Number of U.S. Students Affected by Ransomware Attacks on K-12 Schools and School Districts, 2018-2021



Source: GAO analysis of Comparitech study on K-12 school ransomware attacks. | GAO-23-105480



Enhancing Grants Systems and Conducting Internal Risk Assessments

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- » Review and update grants policies and procedures
- » Develop and implement internal risk assessment tailored to your entity
- » Utilize risk mitigation strategies (such as regular employee training)
- » Must still link to COVID



Annual Reporting



The U.S. Department of Education (USDOE) has recently released the Data Collection Schedule for the Year 3 (FY22) submission for the ESSER and GEER grants. Once the finalized collection document is released by the USDOE, the ALSDE will finalize the collection surveys and send it out to LEAs to provide the necessary data.



Estimated Data Collection Schedule (SUBJECT TO CHANGE)

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	ESSER Grants	GEER Grants
ALSDE Data Collection Survey Released to LEAs	February 20, 2023	April 10, 2023
LEA Data Collection Period	February 20 – March 20, 2023	April 10 – May 10, 2023
Data Collection Survey Due to the ALSDE	March 20, 2023 at 4 PM	May 10, 2023 at 4 PM
ALSDE Data Quality Review Period	March/April 2023	May 2023
Submission to the USDOE	April 2023	June 2023

All COVID data submitted by LEAs will go through a Data Quality Review Process prior to submission to the USDOE. Any critical errors that arise during this process will be discussed with LEAs and technical assistance will be provided to correct any issues.



MAINTENANCE OF EQUITY



ARP ESSER recipients must comply with these new requirements.

- » Ensure that States and LEAs do not use ARP ESSER funds to reduce State and local financial support for education.
- » Ensure that each LEA safeguards its high-poverty schools from disproportionate cuts to funding and staffing.



Maintenance of Effort

"Big Picture/90% Test"

Does the LEA maintain the level of funding?

The aggregate expenditures or combined fiscal effort per student of non-federal funds of the LEA for preceding year is not less than 90% of the second year.

Supplement, Not Supplant (SNS)

"Maintaining the Supports"

Does the LEA use program funds only to supplement?

A SEA and LEA may use program funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of the federal funds, be made available from non-federal sources for the education of participating students.

Comparability

"Maintaining the Supports within a School Building"

Does the LEA alter state and local resources due to Title I status?

LEA may receive funds if and only if State and local funds will be used in Title I schools to provide services that, taken as a whole, are at least comparable to services in non-Title I schools.

If all schools in an LEA are Title I schools, then the LEA must use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.



Building On Prior Knowledge—ARP ESSER

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Maintenance of Effort

"Big Picture"

Does the LEA maintain the level of funding?

Recipients of ARP ESSER must maintain overall support for elementary and secondary education in FY22 and FY23 at the same proportional level of support averaged over FY17, FY18, FY19.

MOE under the ARP Act applies only to state funding levels and are determined based on maintaining a proportionate level of funding rather than a dollar-per-dollar comparison.

Supplement, Not Supplant (SNS)

N/A

Maintenance of Equity

"Maintaining the Supports within the LEA"

Does the LEA disproportionately reduce funding levels for high-need/high-poverty schools?

LEA cannot reduce per-pupil funding or per-pupil full-time equivalent staff in high-poverty schools by an amount that exceeds the total per-pupil amount of reduction for all students in the LEA in FY22 or FY23.



MAINTENANCE OF EQUITY—IDENTIFY HIGH POVERTY SCHOOLS

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A school in the highest quartile (25%) of schools served by such local educational agency based on the percentage of economically disadvantaged students served, as determined by the State.

Number of schools $\div 4 =$ high poverty

- » Includes charter schools

$6 \div 4 = 1.5$ (round up) ~ 2 high poverty

- » Guidance: round up to nearest whole number of schools



MAINTENANCE OF EQUITY—IDENTIFY HIGH POVERTY SCHOOLS

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» Rank & Serve

Swift High

Harrison County High

Schools	Poverty Rate	Grade Span	# of Students	Category
Swift High	94%	7-12	447	High-poverty
Harrison County High	86%	5-12	452	High-poverty
Swift Elementary	84%	PK-6	417	
Harrison Elementary	82%	PK-4	333	
Quick Elementary	56%	PK-6	317	
Quick High	51%	7-12	534	



MAINTENANCE OF EQUITY—IDENTIFY HIGH POVERTY SCHOOLS

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Schools	Poverty	Grade Span	# of Students	Category
Swift High	94%	7-12	High School	High-poverty
Harrison County High	86%	5-12	High School	
Quick High	51%	7-12	High School	
Swift Elementary	84%	PK-6	Elementary	High-poverty
Harrison Elementary	82%	PK-4	Elementary	
Quick Elementary	56%	PK-6	Elementary	

» Grade Span Grouping

Swift High
Swift Elementary



Maintenance of Equity Highway

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Maintenance of Equity Exemptions

- » LEAs with fewer than 1,000 students
- » Single-school LEAs
- » LEAs with one school per grade span
- » LEAs that demonstrate an **exceptional** or **uncontrollable** circumstance



» Exceptional

- Guidance: LEA that “did not and will not implement an aggregate reduction in combined State and local per-pupil funding in FY 2023 (not facing overall budget reductions)”
- **Applies in FY 2022 & FY 2023**
- **Must fill out form (Appendix B) and submit to ALSDE**

» Uncontrollable

- For LEAs with other “exceptional or uncontrollable circumstance,” they can file a request for exemption
 - Change in enrollment of high-cost student
 - Change in small school staffing
- Submit request to ED via the State’s OESE mailbox (Alabama.oese@ed.gov) and cc (MOEquity@alsde.edu).



What expenditures count?

- » Funds appropriated and allocated by the State to all LEAs for **current expenditures** for free public education
- » Administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficit for food services and student body activities



What expenditures count?

- » Use consistent funding sources from year-to-year and document sources of data
 - » Stabilization

- » Data should be consistent with sources of State and local funding that an LEA uses to report for the purposes of per-pupil expenditures to LEA Accounting



What expenditures count?

- » **DOES NOT** include dedicated funds for capital outlay, community services, or debt service
- » **DOES NOT** include federal funds, local revenues**, or support from private donors
 - » ALSDE may include local revenues, such as property taxes or taxes on mineral rights, that are part of a State's "guarantee" for education under State law.



MAINTENANCE OF EQUITY—EXCEPTIONAL EXEMPTION CALCULATIONS

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$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} = \frac{\text{FY23 *budgeted* per – pupil expenditures}}{\text{FY23 enrollment}}$$

May submit Appendix B

$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} \leftarrow \frac{\text{FY23 *budgeted* per – pupil expenditures}}{\text{FY23 enrollment}}$$

$$\frac{\text{FY22 per – pupil expenditures}}{\text{FY22 enrollment}} \rightarrow \frac{\text{FY23 *budgeted* per – pupil expenditures}}{\text{FY23 enrollment}}$$

Since FY22 is more than FY23, LEA must administer the test!



Enrollment data?

- » The LEA may use "the most appropriate available enrollment data," which could be the same enrollment data used when developing the budget for FY22 and FY23.



Maintenance of Equity Highway

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Maintenance of Equity Exemptions

146 LEAs

-55 Automatic Exceptions

91 Remaining

91(~.85) Appendix B submissions

~14 LEAs





- » Spending Test
- » Staffing Test
 - » Include all paid staff, instructional and non-instructional who perform school-level services
 - » All employees and those hired by contract
 - » Include federally funded salaries
 - » Include staff who split their time (proportional FTE to each school)

MAINTENANCE OF EQUITY—TEST Example

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FY22 per – pupil expenditures

FY22 enrollment

6,570,000

9,300

\$706.45

?

*FY23 **budgeted** per – pupil expenditures*

FY23 enrollment

6,050,000

9,000

\$672.22

>

FY22 expenditure is more than FY23 by \$34.23. This LEA cannot submit Appendix B.



MAINTENANCE OF EQUITY—SPENDING TESTS

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Examples	Overall Per-Pupil Reduction in State Funds	High-poverty School 1 Swift High	High-poverty School 2 Harrison County High
1	\$34.23	FY22 Per-Pupil Amount: \$1,012.50 FY23 Per-Pupil Amount: \$998.43 Reduction: \$14.07	FY22 Per-Pupil Amount: \$1,203.50 FY23 Per-Pupil Amount: \$1,032.43 Reduction: \$171.07



MAINTENANCE OF EQUITY—STAFFING TESTS

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Examples	Per-pupil FTE Reduction across All Schools in the LEA	High-poverty School 1 Swift High	High-poverty School 2 Harrison County High
1	0	FY22 FTEs: .50 FY23 FTEs: .50 Reduction: 0	FY22 FTEs: .075 FY23 FTEs: .050 Reduction: .025
2	.05	FY22 FTEs: .075 FY23 FTEs: .015 Reduction: .06	FY22 FTEs: .05 FY23 FTEs: .045 Reduction: .005
3	.05	FY22 FTEs: .30 FY23 FTEs: .25 Reduction: .05	FY22 FTEs: .40 FY23 FTEs: .36 Reduction: .04



MAINTENANCE OF EQUITY—TIMELINE & COMPLIANCE PATHWAYS

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December
31, 2022

- List was uploaded on ALSDE's website and reported to the DOE.

June 30,
2023

- For those districts that did not pass the MOEquity test, they will receive a desk-review or on-site for that fiscal year. A corrective action plan needs to be approved and on file by the end of the compliance season for that year.
- Throughout the year, ALSDE will provide specific support and assistance for those districts to ensure that MOEquity is met for the following fiscal year.

December
31, 2023

- Non-compliant LEAs must have a corrective action approved and in place by 12/31/23.
- ALSDE will publish applicable LEA high-poverty school data for FY 2023.



COMPLIANCE MONITORING





§ 200.329 Monitoring by the non-Federal entity.

The non-Federal entity (ALSDE) is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function, or activity. See also §200.332



COMPLIANCE MONITORING—Where?

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- » *Common Compliance 1.1—Financial Policies/Procedures*
- » *Common Compliance 1.2—Internal Controls*
- » *Common Compliance 1.3—Budget Reconciliation*
- » *Common Compliance 1.4—Transfer of Federal Funds*
- » *Common Compliance 1.5—Cash Advances & Interest*
- » *Common Compliance 1.6—Period of Availability*
- » *Common Compliance 1.7—Necessary, Reasonable, Allocable, and Allowability of Expenditures*
- » *Common Compliance 1.8—Application Approval & Compliance*
- » *Common Compliance 1.11—Continuation of Compensation during COVID Closures*
- » *Common Compliance 1.15—Supplement Not Supplant – Personnel Unit Placement (Title I)*



COMPLIANCE MONITORING—What Do You Need?

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» Fiscal Documentation and Financial Reports

- » General Ledgers (Summary vs. Detail)
- » BARs

Component	Fiscal Years	Funding Source	Documentation Needed
Common Compliance 1.6 1.7 1.8 (A-L)	FY23	Title I, Part A Title I, Part C Title I, Part D Title II Title III Title IV, Part B Title V Homeless	<i>Detail General Ledgers Budget Analysis Reports</i>
	FY20, FY21, and FY22	GEER I and ESSER I	
	FY21, FY22, and FY23	ESSER II ESSER II State Reserve ARP ESSER ARP ESSER State Reserve	
Title I, Part A 3.4	FY23	Title I, Part A	<i>Budget Analysis Reports by Cost Center (See Federal Program Director for selected schools)</i>



COMPLIANCE MONITORING—When?

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- » Common Compliance 1.6—Period of Availability
 - » Funds for the current grant period were obligated within the period of availability.
 - » FY23 (Title I, II, III, etc.) 9/30/2023
 - » ESSER I & GEER I 9/30/2022
 - » ESSER II 9/30/2023
 - » ARP ESSER 9/30/2024
- » Common Compliance 1.8—Application Approval & Compliance
 - » Grant expenditures are in compliance with the application approved by the ALSDE in the eGAP system.
 - » 10% Variance (budget vs actuals)
 - » Items are not in the application.

ESSER II amendment deadline is 3/15/2023.



» Subscriptions

» Common Compliance 1.6—Period of Availability

» Funds for the current grant period were obligated within the period of availability.

»	FY23 (Title I, II, III, etc.)	9/30/2023
»	ESSER I & GEER I	9/30/2022
»	ESSER II	9/30/2023
»	ARP ESSER	9/30/2024



COMPLIANCE MONITORING—What Do You Need?

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- » Fiscal Documentation and Financial Reports
 - » Gross Employee Salary Report

Component	Fiscal Years	Documentation Needed
Common Compliance 1.11	FY18, FY19, FY20, FY21, FY22, and FY23	<i>The last page of the GESR with the total number of FTEs</i>
Common Compliance 1.15	FY23	<i>GESR from FY23 with all funding sources (State, Federal, and Local)</i>



GOLDEN NUGGETS

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- » Common Compliance 1.14—SNS
 - » Provide documentation to support the narrative.

- » Common Compliance 1.15—SNS – Personnel Unit Placement (Title I)
 - » Paraprofessionals (101) and Paraprofessionals in SW – Title I buildings
 - » Teachers
 - » 010, 011, 012, 014, 015, 016, 018, 077, 078, 083, 084, and 091



COMPLIANCE MONITORING—Where?

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- » Common Compliance 2.1—Time and Effort Policies/Procedures
- » Common Compliance 2.2—Internal Controls
- » Common Compliance 2.3—Reconciliation
- » Common Compliance 6.3—Record Retention Policy
- » ***Common Compliance 7.1—Policies and Procedures***
- » ***Common Compliance 7.2—Competitive Procurement***
- » ***Common Compliance 7.3—Non-Competitive Procurement***
- » ***Common Compliance 7.6—United States Preference for Contracts and Purchase Orders***
- » ***Common Compliance 7.7—Contract Provisions for Non-Federal Awards***



- » Time and Effort
- » Common Compliance 2.1—Time and Effort System
 - » 100%, split funded, stipends, substitutes, etc.
 - » “After the fact”
If the semester ends on December 17, 2022, when can the employee sign? When can the supervisor sign the documentation?
 - » Personnel Activity Report (PARs)
 - » Certification statement



GOLDEN NUGGETS

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- » Time and Effort
 - » Common Compliance 2.2—Internal Controls
 - » Common Compliance 2.3—Reconciliation

- » Record Retention Policy



COMPLIANCE MONITORING—Where?

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- » *Common Compliance 1.1—Financial Policies/Procedures*
- » *Common Compliance 1.2—Internal Controls*
- » *Common Compliance 1.3—Budget Reconciliation*
- » *Common Compliance 1.4—Transfer of Federal Funds*
- » *Common Compliance 1.5—Cash Advances & Interest*
- » *Common Compliance 1.6—Period of Availability*
- » *Common Compliance 1.7—Necessary, Reasonable, Allocable, and Allowability of Expenditures*
- » *Common Compliance 1.8—Application Approval & Compliance*
- » *Common Compliance 1.11—Continuation of Compensation during COVID Closures*
- » *Common Compliance 1.15—Supplement Not Supplant—Personnel Unit Placement (Title I)*
- » *Common Compliance 2.1—Time and Effort Policies/Procedures*
- » *Common Compliance 2.2—Internal Controls*
- » *Common Compliance 2.3—Reconciliation*
- » *Common Compliance 6.3—Record Retention Policy*
- » *Common Compliance 7.1—Policies and Procedures*
- » *Common Compliance 7.2—Competitive Procurement*
- » *Common Compliance 7.3—Non-Competitive Procurement*
- » *Common Compliance 7.6—United States Preference for Contracts and Purchase Orders*
- » *Common Compliance 7.7—Contract Provisions for Non-Federal Awards*



- » Fiscal Documentation and Financial Reports for Procurement
 - » Policies and Procedures
 - » Procurement (Contracts (Bids) and Oversight)
 - » Competitive Procurement
 - » Non-Competitive Procurement
 - » Cost/Price Analysis
 - » Conflict of Interest
 - » Contract Provisions for Non-Federal Awards



» Non-Competitive Procurement

1. Item is available only from a single source
 - » What constitutes as a sole source?
 - DOCUMENTATION, RESEARCH, MORE DOCUMENTATION, AND MORE RESEARCH
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
3. ALSDE expressly authorizes noncompetitive proposals in response to a written request from the LEA
4. After solicitation of a number of sources, competition is determined inadequate.



» Contract Provisions

» Appendix II to 2 CFR Part 200

» 12 provisions

1. More than the simplified threshold (\$15,000)
2. All contracts in excess of \$10,000 must address termination for cause and for convenience
3. Equal Employment Opportunity
4. Davis-Bacon Act
5. Contract Work Hours and Safety Standards Act
6. Rights to Interventions Made Under a Contract or Agreement



» Contract Provisions

» Appendix II to 2 CFR Part 200

» 12 provisions

7. Clean Air Act*

8. Debarment and Suspension

9. Byrd Anti-Lobbying Amendment

10. Procurement of recovered materials

11. Prohibition on certain telecommunications and video surveillance services or equipment

12. Domestic preference for procurements



COMPLIANCE MONITORING—Where?

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- *Common Compliance 1.1—Financial Policies/Procedures*
- *Common Compliance 1.2—Internal Controls*
- *Common Compliance 1.3—Budget Reconciliation*
- *Common Compliance 1.4—Transfer of Federal Funds*
- *Common Compliance 1.5—Cash Advances & Interest*
- *Common Compliance 1.6—Period of Availability*
- *Common Compliance 1.7—Necessary, Reasonable, Allocable, and Allowability of Expenditures*
- *Common Compliance 1.8—Application Approval & Compliance*
- *Common Compliance 1.11—Continuation of Compensation during COVID Closures*
- *Common Compliance 1.15—Supplement Not Supplant—Personnel Unit Placement (Title I)*
- *Common Compliance 2.1—Time and Effort Policies/Procedures*
- *Common Compliance 2.2—Internal Controls*
- *Common Compliance 2.3—Reconciliation*
- *Common Compliance 6.3—Record Retention Policy*
- *Common Compliance 7.1—Policies and Procedures*
- *Common Compliance 7.2—Competitive Procurement*
- *Common Compliance 7.3—Non-Competitive Procurement*
- *Common Compliance 7.6—United States Preference for Contracts and Purchase Orders*
- *Common Compliance 7.7—Contract Provisions for Non-Federal Awards*



GOLDEN NUGGETS

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Title I, Part A 3.2—Schoolwide Program Expenditure Link to ACIP

- » Subgrantee ensures school-level expenditures meet a school's schoolwide plan.

ABC High School				
Document	School Allocation PPA List (eGAP)	Budget Analysis Report	Coordination of Resources	ACIP
Title I Allocation				
Title I Parent and Family Engagement Allocation				
TOTAL Title I, Part A Allocation				



- » Equitable Services
- » Equitable Services to Non-Public Schools
 - » Section 2 – Requirements for LEAs with Participating Non-Public Schools
 - » 2.10—Control of Equitable Services
 - Subgrantee maintains control of the funds, materials, equipment, and property that support services to private school students.
 - No checks made payable to NPS!



COVID Relief Compliance Monitoring

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Common Compliance Section 1 – Financial Management	1.6 1.7 1.8 1.10 1.11
Common Compliance Section 2 – Compensation	2.1
Common Compliance Section 3 – Inventory Management	3.5 3.6
Common Compliance Section 4 – Evaluation	4.3

All COVID Relief monitoring has been integrated into the Federal Programs Consolidated Monitoring Process. All support documentation for monitoring [is located in eGAP 2.0 in the ALSDE Resources section.](#)



Need Support with COVID Relief Funds?

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- » ESSER I & GEER I – CARESapp@alsde.edu
- » ESSER II – ESSERroundII@alsde.edu
- » ARP ESSER – ARPapps@alsde.edu
- » COVID Monitoring – COVIDmonitoring@alsde.edu
- » ALSDE Federal Programs - 334-694-4520



Questions

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