**COVID Discretionary Monitoring Form**

**Organization Name:**

*Updated 4/2/24*

Please provide responses and evidence to support the organization’s COVID Discretionary grants for the time period of July 1, 2022 (start of FY23) to the present date. If you have any questions, please reach out to DEED.CARES@alaska.gov.

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| **Indicator 1, GEPA** |

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| **Legal References:****Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund CFDA Numbers: 84.425D***To the extent applicable, an LEA will include in its local application a description of how the LEA will comply with the requirements of section 427 of GEPA (20 U.S.C. 1228a). The description must include information on the steps the LEA proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.* | **Demonstration of Compliance:**(a) Written Policy: The organization has a written policy that complies with section 427 of GEPA. (b) Specific Steps: The organization’s written policy contains information on the steps the organization proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program. | **Sample Sources of Evidence:*** Organization written policy
* Board policy
* Policy or procedure manuals
* Organization memos
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| **Organization Response, Indicator 1** | **Organization Attachments, Indicator 1** |
| 1.1-Does the organization have a GEPA policy? When does it get reviewed/updated?      1.2-Describe how the organization ensures students, teachers, and other program beneficiaries are provided equal access to all COVID funded programs.       | List/Describe your attachments here:      |

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| **Indicator 2, Evaluation of Program** |

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| **Legal References:****CARES Act, Section 18005****CRRSA Act, Section 313****ARP Act, Section 2001** | **Demonstration of Compliance:**The organization measured the effectiveness of programs and activities funded with ESSER funds and allowed for any needed adjustments. | **Sample Sources of Evidence:*** Budget revisions
* Meeting minutes
* Quarterly reports to DEED
* Evaluation data
* Action plans
* Observations
* Comprehensive analyses
* Meeting materials, data sheets, PowerPoint slides of data
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| **Organization Response, Indicator 2** | **Organization Attachments, Indicator 2** |
| 2.1 Describe the indicators (data, assessments, attendance data, graduation and participation rates, survey responses, progress monitoring data, observations, etc.) used to evaluate program effectiveness.     2.2- List any key findings and describe changes that were implemented as a result.      | List/Describe your attachments here:      |

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| **Indicator 3, Unallowable Salaries**  |

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| **Legal References:****Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund CFDA Numbers: 84.425D***The Department generally does not consider the following to be an allowable use of ESSER funds, under any part of 18003: 1) subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the SEA or LEAs or 2) expenditures related to state or local teacher or faculty unions or associations.* | **Demonstration of Compliance:**(a) Executive Salaries: The organization did not utilize ESSER funds to pay executive salaries and benefits of individuals who are not employees of the organization.(b) Teacher Unions: The organization did not utilize ESSER funds to pay expenditures related to state or local teacher unions or associations. | **Sample Sources of Evidence:*** Organization policies
* Organization memos
* Organization payment logs
* If evidence is not readily available, provide a written attestation

**Please redact any personally identifiable information (PII) before sending to DEED.** |

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| **Organization Response, Indicator 3** | **Organization Attachments, Indicator 3** |
| 3.1- Based on the organization’s review of records, can the organization attest that ESSER funds were not used to pay executive salaries and benefits of individuals who were not employees of the organization?       | List/Describe any attachments here (you may not have any for this indicator):      |

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| **Indicator 4, Time & Effort** |

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| **Legal References:****2 C.F.R. Part 200, Subpart E, §200.430(i)***Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.* | **Demonstration of Compliance:**The organization charges to federal awards for salaries and wages must be based on records (such as timesheets/work logs) that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated. | **Sample Sources of Evidence:*** A sample timesheet or time log for employees to track their time spent on grant-funded activities
* Policies and procedures for organization’s time and effort system – documentation should include description of the controls designed to ensure accurate, allowable, and allocable personnel charges for COVID grants

**Please redact any personally identifiable information (PII) before sending to DEED. Please do not send specific time and effort records for each employee funded with these funds, but rather provide a broad overview of the organization’s systems, policies, and/or procedures.** |

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| **Organization Response, Indicator 4** | **Organization Attachments, Indicator 4** |
| 4.1- How does the organization track time and effort (time spent on grant-funded activities)?     4.2- Where are time and effort documents stored?     4.3- How long are time and effort documents retained?      | List/Describe your attachments here:      |

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| **Indicator 5, Procurement** |

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| **Legal References:****2 C.F.R. Part 200, Subpart D, §200.318(a)***The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in* [*§§ 200.317*](https://www.ecfr.gov/current/title-2/section-200.317) *through* [*200.327*](https://www.ecfr.gov/current/title-2/section-200.327)*.* | **Demonstration of Compliance:**The organization has documented procurement procedures, which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in this part. | **Sample Sources of Evidence:*** Procurement manual or other documented procurement procedures
* If not included in procurement manual or other documented procurement procedures, written standards of conduct covering conflicts of interest
* Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties
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| **Organization Response, Indicator 5** | **Organization Attachments, Indicator 5** |
| 5.1- Who oversees procurement documents and procedures?     5.2- Describe the organization’s procurement procedures.     5.3- Describe how the procurement policies were followed for any/all construction, renovation, and equipment purchases (if applicable).      | List/Describe your attachments here:      |

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| **Indicator 6, Allowable Uses of Funds** |

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| **Legal References:****2 C.F.R. Part 200, Subpart D, 200.302****2 C.F.R. Part 200, Subpart E, 200.403-8****CRRSA Act, Section 313(d)(1-15)****ARP Act, Section 2001(e)(1), 2001(e)(2)(A-J)***A grantee and its subrecipients can only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. Part 200), which include, among other things, the requirement that costs be allocable, reasonable and necessary for the accomplishment of program objectives.* | **Demonstration of Compliance:**The organization has written procedures for determining the allowability of costs in accordance with subpart E of the Uniform Grant Guidance and the terms and conditions of the Federal award. An LEA can only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. | **Sample Sources of Evidence:*** Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls)
* Documented procedures for formation of program budgets (or other descriptions of the process)
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| **Organization Response, Indicator 6** | **Organization Attachments, Indicator 6** |
| 6.1- Briefly describe the process for determining budgets and allowable activities for ESSER funded programs. Describe the timeline and key stakeholders involved in the process.     6.2- What process is used to determine that costs are reasonable, necessary, and allowable for the accomplishment of program objectives?      | List/Describe your attachments here:      |

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| **Indicator 7, Equipment and Supplies Management** |

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| **Legal References:****2 C.F.R. Part 200, Subpart D, 200.313-14***Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. The Federal awarding agency may require the submission of the applicable common form for equipment. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in accordance with 2 C.F.R. Part 200, Subpart D, 200.313.* | **Demonstration of Compliance:**The organization has procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place.*Even if an LEA did not purchase equipment with Federal funds, a sample of the most current inventory list (State or other funds) must be provided, unless the LEA has a written policy restricting the use of Federal funds for equipment or electronics.*  | **Sample Sources of Evidence:*** Equipment and Supplies Management manuals, handbooks, SOPs, etc.
* Most recent inventory of equipment and supplies purchased with program funds
* Policies for managing access and use of equipment and supplies
* Policies for conducting physical inventories and reconciliations
* Policies for disposition of equipment and supplies purchased using program funds
* Documented policies regarding access, storage, and use of technology items purchased using Federal funds
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| **Organization Response, Indicator 7** | **Organization Attachments, Indicator 7** |
| 7.1- How many ESSER funded items are on the most recent Fixed Asset Inventory?     7.2- Which personnel are responsible for updating the Fixed Asset Inventory?     7.3- How often is the Fixed Asset Inventory updated?     7.3- What is the procedure to remove an item from the Fixed Asset Inventory?      | List/Describe your attachments here:      |

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| **Indicator 8, Construction, Capital Projects, & Capital Equipment**This indicator may not be applicable. Check the budget to see if you’ve purchased equipment in excess of $5,000 per item (capital equipment) or funded construction or renovation projects in excess of $2,000.  |

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| **Legal References:****2 C.F.R. Part 200, Subpart E, 200.407****2 C.F.R. Part 200, Subpart E, 200.439(b)****34 C.F.R. 76.600 and 75.600-75.618****20 U.S.C. 1232b Labor Standards** | **Demonstration of Compliance:**(a) Management Procedures: The organization has procedures for managing construction, capital projects, or capital equipment funded (in whole or in part) with ESSER funds.(b) Prior Approval: The organization has procedures for receiving prior written approval from DEED (through GMS application or email) for equipment and other capital expenditures funded with ESSER funds.(c) Procurement: Organization procurement procedures were followed in soliciting construction contracts and equipment purchases. (d) Davis Bacon: For minor remodeling, renovation, repair, or construction **contracts** (funded with ESSER funds) over $2,000, the organization has policies and procedures in place to meet all Davis-Bacon prevailing wage requirements. (e) Construction Timeframe: Procedures are in place to ensure construction projects will be completed by September 30, 2024. | **Sample Sources of Evidence:*** Capital project management manuals, handbooks, SOPs, etc.
* Most recent list of capital projects funded with ESSER
* Policies for managing capital projects funded with federal funds
* Policies for conducting physical inspections and reconciliations of capital projects
* Policies for disposition of capital equipment
* Procurement policies
* Documented policies regarding access, storage, and use of capital equipment (vehicles, technology servers, etc.)
* Construction contracts that specify all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates)
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| **Organization Response, Indicator 8** | **Organization Attachments, Indicator 8** |
| **If the organization did not have construction and equipment expenses (expenses in 500, 510, 540 in any COVID application FY20-current) please respond with N/A and skip to question 9.** 8.1- Provide a brief description of construction management procedures for the organization.     8.2- What is the organization’s procedure for prior approval? (In most instances, getting your budget approved in GMS prior to signing contracts meets this requirement)      8.3- Describe the organization’s procedure to meet Davis-Bacon prevailing wage requirements.     8.4- Describe the procedures to ensure all construction will be completed by 9/30/24. What is the time frame for construction completion?     8.5- Does the organization hold a portion of funding as part of the project management process for COVID funded construction projects? If so, what is the organization’s plan to release these funds prior to expiration on 9/30/24? (This may not apply if your organization does not hold funding)      | List/Describe your attachments here:      |

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| **Indicator 9, Timely Reimbursement Requests**  |

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| **Legal References:****2 C.F.R. Part 200, Subpart D** | **Demonstration of Compliance:**The organization has a procedure in place to ensure timely submittal of quarterly reimbursement requests. | **Sample Sources of Evidence:*** History logs of reimbursement requests
* Policy or procedure documents
* Fiscal handbooks
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| **Organization Response, Indicator 9** | **Organization Attachments, Indicator 9** |
| 1. - Describe the organization’s internal controls and procedures to ensure timely submittal of reimbursement requests.

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