ESSER Subrecipient Program Fiscal and Program Requirement Domains

A. Budgeting and Subawards

CARES Act
ESSER Certification and Agreement
Section 18003(c)

EDGAR
34 C.F.R. 76.530

Uniform Guidance
2 C.F.R. 200.403-475

Description: A grantee and its subrecipients may 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 reasonable and necessary for the accomplishment of program objectives, which are to prevent, prepare for, and respond to coronavirus.

Recommended Participants: ESSER LEA (OR OTHER SUBRECIPIENT) Program Director(s), LEA (OR OTHER SUBRECIPIENT) Program Attorney(s), LEA (OR OTHER SUBRECIPIENT) Program Accountant(s)

Subtopics:
- Support for Development of LEA (OR OTHER SUBRECIPIENT) Budgets/Plans
- Budget Development Process

Suggested Documentation:
- Sample communications with the SEA regarding how program funds are to be used (including any cost allowability requirements)
- Final approved budgets for ESSER
- Documented procedures for formation of budgets (or other descriptions of the process)
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	**Questions**	***LEA (or other Subrecipient) Response***	**Supporting Documentation Submissions**
ESSER: Support for Development of LEA (OR OTHER SUBRECIPIENT)	As the LEA (or other subrecipient), what type of budget information did you submit to the SEA pre-award?	*(Enter brief response here)*	

Budgets/Award Information			
ESSER: Support for Development of LEA (OR OTHER SUBRECIPIENT) Budgets/Award Information	What types of guidance or technical assistance did the SEA provide regarding budgeting for ESSER program funds?	*(Enter brief response here)*	
ESSER: Support for development of LEA (OR OTHER SUBRECIPIENT) budgets	How does the LEA (or other subrecipient) ensure compliance with the requirement that, to the greatest extent practicable, they continue to compensate their employees and contractors?	*(Enter brief response here)*	
ESSER: Budget development Process	How does the LEA (or other subrecipient) ensure that proposed uses of funds are for allowable activities and are allowable expenditures during the budget preparation process?	*(Enter brief response here)*	
ESSER: Budget development Process	How did the LEA (or other subrecipient) propose to use ESSER funds?	*(Enter brief response here)*	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(*Enter list of documents response here)*	

On-site/Desk Review Questions

Subtopic	**Question**	***LEA (or other Subrecipient) Response***
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees and LEA (or other subrecipients) ***	

B. Award Process

CARES Act
Section 18003(c)

EDGAR
34 C.F.R. 76.50-51
34 C.F.R. 76.300
34 C.F.R. 76.789

Uniform Guidance
2 C.F.R. 200.331(a)

Description: The SEA shall ensure that, when subawarding funds to subrecipients, it makes subawards in accordance with applicable statutory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients).

Recommended Participants: ESSER LEA (OR OTHER SUBRECIPIENT) Program Director(s), LEA (OR OTHER SUBRECIPIENT) Program Attorney(s), LEA (OR OTHER SUBRECIPIENT) Program Accountant(s)

Subtopics:
- Grant Award Notice
- Subaward Information Submission

Suggested documentation:
- Documented procedures for completing and submitting subaward information
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	**Questions**	***LEA (or other Subrecipient) Response***	**Supporting Documentation Submissions**
ESSER: Grant Award Notice	Describe how the SEA notified you of the subaward application submission process for ESSER.	*(Enter brief response here)*	
ESSER: Subaward Information Submission	Describe the application process for ESSER.	*(Enter brief response here)*	
ESSER: Subaward Information	Please describe how you received guidance regarding ESSER award requirements as an LEA (or	*(Enter brief response here)*	

Submission	other subrecipient).		
ESSER: Subaward Information Submission	Please describe how the LEA (or other subrecipient)'s award application was developed for ESSER (e.g., what type of LEA or other subrecipient staff members were involved in the development and review process, etc.).	*(Enter brief response here)*	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(*Enter list of documents response here)*	

On-site/Desk Review Questions

Subtopic	**Question**	***LEA (or other Subrecipient) Response***
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees and LEA (or other subrecipients) ***	

C. Subrecipient Monitoring

Uniform Guidance
2 C.F.R. 200.331(d)

Description: A grantee shall monitor subrecipients and any other entities, including external providers, receiving Federal funds from programs to ensure that all applicable fiscal and programmatic performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Recommended Participants: ESSER LEA (OR OTHER SUBRECIPIENT) Program Director(s), LEA (OR OTHER SUBRECIPIENT) Program Attorney(s)

Subtopics:
- Pre-Monitoring Process
- Monitoring Activities
- Post-Monitoring Process

Suggested documentation:
- Sample communications from the grantee notifying the subrecipient of planned monitoring activities, including descriptions of monitoring processes
- Monitoring report from the most recent monitoring review
- Corrective Action follow-up activities for monitoring findings included in the report, including both communications with grantee and evidence of corrective action for each finding (if applicable)
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	**Questions**	***LEA (or other Subrecipient) Response***	**Supporting Documentation Submissions**
ESSER: Monitoring Activities	Has the LEA (or other subrecipient) participated in monitoring activities for ESSER? (If **NO**, move to next topic section.) If **Yes**, please describe the process.	*(Enter brief response here)*	
ESSER: Pre-Monitoring Process	How does the SEA notify the LEA (or other subrecipient) when it has been selected for monitoring? How does the SEA communicate expectations to the LEA (or other subrecipient) regarding the monitoring process and the requirements covered during reviews?	*(Enter brief response here)*	

ESSER: Pre-Monitoring Process	Describe the types of evidence provided to the SEA by the LEA (or other subrecipient) in advance of monitoring.	*(Enter brief response here)*	
ESSER: Monitoring Activities	Do LEA (or other subrecipient) monitoring activities encompass both programmatic and fiscal topics and requirements? If so, please describe what programmatic and fiscal topics are covered.	*(Enter brief response here)*	
ESSER: Post-Monitoring Process	How are monitoring results communicated to the LEA (or other subrecipient)? Does the SEA provide timely feedback to the LEA (or other subrecipient) following a monitoring review?	*(Enter brief response here)*	
ESSER: Post-Monitoring Process	Does the SEA provide actionable feedback to the LEA (or other subrecipient) following a monitoring review?	*(Enter brief response here)*	
ESSER: Post-Monitoring Process	Describe the process by which the SEA follows up on corrective actions required to address issues identified through monitoring (i.e., frequency of SEA communication regarding corrective actions and types of SEA feedback provided), as applicable.	*(Enter brief response here)*	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(*Enter list of documents response here)*	

On-site/Desk Review Questions

Subtopic	**Question**	***LEA (or other Subrecipient) Response***
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees and LEAs. ***	

D. Equitable Services (for LEAs only)

CARES Act
Section 18005

ESEA
Section 1117

EDGAR
34 C.F.R. 76.661

Description: A local educational agency receiving ESSER funds under sections 18003 of the CARES Act shall provide equitable services in the same manner as provided under section 1117 of the ESEA to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

Recommended Participants: ESSER LEA Program Director(s), LEA Program Attorney(s), LEA Program Accountant(s)

Subtopics:
- Provision of Equitable Services
- Equitable Services Oversight and Guidance

Suggested documentation:
- Sample documentation of the topics covered during consultation with private school officials (if available). (Please include the date when the LEA first engaged in consultation with private school officials and note if consultation is on-going or when that consultation ended.)
- Sample communications with private schools or private school organizations about the services the LEA will provide
- Sample communications of allocations with private school organizations for the current school year
- Sample communications with private schools or private school organizations regarding equipment and supplies purchases
- Sample journal entries or other documentation showing provision of equitable services under ESSER
- The most recent guidance provided by the SEA related to the provision of ESSER equitable services
- A link to SEA webinars or other presentations
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

Subtopic	**Questions**	***LEA (or other Subrecipient) Response***	**Supporting Documentation Submissions**

ESSER: Provision of Equitable Services	Briefly describe how the LEA provides equitable services, including the types of services, to students attending private schools and private school teachers.	*(Enter brief response here)*	
ESSER: Provision of Equitable Services	What is the amount and proportion of ESSER funds that the LEA has available to provide equitable services?	*(Enter dollar amount and percentage here)*	
ESSER: Provision of Equitable Services	How does the LEA determine the amount of funds available for equitable services in each participating non-public school?"	*(Enter brief response here)*	
ESSER: Equitable Services Oversight and Guidance	Did the SEA provide assistance to the LEA in calculating the proportional share for providing equitable services?	*(Yes/No)*	
ESSER: Provision of Equitable Services	How did the LEA provide notice to appropriate private school officials of the amount of funds that would be available for educational services and other benefits under ESSER that the LEA has determined is available for each eligible private school children, teachers and other educational personnel, and families?	*(Enter brief response here)*	
ESSER: Provision of Equitable Services	Describe how the LEA engages in timely and meaningful consultation with private school officials for equitable services, including the topics discussed during consultation.	*(Enter brief response here)*	
ESSER: Provision of Equitable Services	Describe the process used to ensure the appropriate title to and use of any equipment or supplies purchased using funds reserved for equitable services.	*(Enter brief response here)*	
ESSER: Equitable Services Oversight and Guidance	Describe the types of evidence that the LEA provides to the SEA when confirming compliance with equitable service requirements.	*(Enter brief response here)*	

ESSER: Equitable Services Oversight and Guidance	What support (e.g. guidance) has the SEA provided to the LEA regarding equitable services requirements?	*(Enter brief response here)*	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(*Enter list of documents response here)*	

On-site/Desk Review Questions

Subtopic	**Question**	***LEA (or other Subrecipient) Response***
TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees and subrecipients. ***	