GEER Subrecipient Program Fiscal and Program Requirement Domains

A. Budgeting and Subawards

CARES Act
GEER Certification and Agreement
Section 18002(c)

EDGAR
34 C.F.R. 76.530

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

Description: 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.

Recommended Participants: GEER Subrecipient Program Director(s), Subrecipient Program Attorney(s), Subrecipient Program Accountant(s)

Subtopics:
- Budget Preparation
- Support for Development of Subrecipient Program Budgets
- Review of subrecipient Program Budgets

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

Self-Assessment Questions

Subtopic	Questions	Subrecipient Response	Supporting Documentation Submissions
GEER: Budget Preparation	During the process of developing program budgets, how were subrecipient-level and/or school-level needs established for GEER?	*(Enter brief response here)*	

GEER: Budget Preparation	Describe the subrecipient's process for preparing budgets and planning for the use of GEER funds. Also, identify the individuals responsible for preparing the GEER Fund budget.	*(Enter brief response here)*	
GEER: Budget Preparation	If applicable, how did the subrecipient incorporate input from key stakeholders (e.g., school leaders) during the budget preparation process for GEER?	*(Enter brief response here)*	
GEER: Budget Preparation	How did the subrecipient ensure that proposed uses of funds are for allowable activities and allowable expenditures during the budget preparation process?	*(Enter brief response here)*	
GEER: Budget Preparation	How does the subrecipient ensure compliance with the requirement that, to the greatest extent practicable, they continue to compensate their employees and contractors?	*(Enter brief response here)*	
GEER: Support for Development of Subrecipient Program Budgets	What types of guidance or technical assistance did the grantee provide on budgeting and using GEER 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	SEA 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. ***	

B. Award Process

CARES Act
Section 18002(c)

EDGAR
34 C.F.R. 76.50-51
34 C.F.R. 76.300
34 C.F.R. 76.789
34 C.F.R. 76.792

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

Description: The grantee 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: GEER Subrecipient Program Director(s), Subrecipient Program Attorney(s), Subrecipient Program Accountant(s)

Subtopics:
- Grant Award Notice
- Subaward Application 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	Subrecipient Response	Supporting Documentation Submissions
GEER: Subaward Application Submission	Please describe how you were notified of the opportunity to receive GEER funds.	*(Enter brief response here)*	
GEER: Grant Award Notice	Describe how the grantee notified you of the submission process for receiving a GEER subaward. Also, describe the submission process.	*(Enter brief response here)*	

GEER: Subaward Application Submission	Please describe how you received guidance or technical assistance regarding award requirements as a subrecipient.	*(Enter brief response here)*	
GEER: Subaward Application Submission	Please describe what information and any application you were required to submit to the Governor for receipt of GEER funds.	*(Enter brief response here)*	
GEER: Subaward Application Submission	What type of feedback does the grantee provide once award information is submitted?	*(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	SEA 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. ***	

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: GEER Subrecipient Program Director(s), 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
- Sample monitoring report from the grantee notifying the subrecipient of monitoring results
- 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	Subrecipient Response	Supporting Documentation Submissions
GEER: Monitoring Activities	Has the subrecipient participated in monitoring activities for GEER? (If **NO**, move to next topic section.) If Yes, please describe the process.	*(Enter brief response here)*	
GEER: Pre-Monitoring Process	How does the grantee notify the subrecipient when it has been selected for monitoring?	*(Enter brief response here)*	
GEER: Pre-Monitoring Process	How does the grantee communicate expectations to the subrecipient regarding the monitoring process and the requirements covered during reviews?	*(Enter brief response here)*	

GEER: Pre-Monitoring Process	Describe the types of evidence provided to the grantee by the subrecipient in advance of monitoring.	*(Enter brief response here)*	
GEER: Monitoring Activities	Do 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)*	
GEER: Post-Monitoring Process	How are monitoring results communicated to the subrecipient? Does the grantee provide timely feedback to the subrecipient following a monitoring review?	*(Enter brief response here)*	
GEER: Post-Monitoring Process	Does the grantee provide actionable feedback to the subrecipient following a monitoring review?	*(Enter brief response here)*	
GEER: Post-Monitoring Process	Describe the process by which the grantee follows up on corrective actions required to address issues identified through monitoring (i.e., frequency of grantee communication regarding corrective actions and types of grantee feedback provided).	*(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	SEA 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. ***	

D. Equitable Services (as applicable)

CARES Act
Section 18005

ESEA
Section 1117

EDGAR
34 C.F.R. 76.661

Description: A local educational agency receiving GEER funds under sections 18002 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: GEER Subrecipient Program Director(s), Subrecipient Program Attorney(s), Subrecipient Program Accountant(s)

Subtopics:
- Provision of Equitable Services
- Equitable Services Oversight
- Equitable Services 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
- Samples of communications of allocations with private school organizations for the current school year
- Sample communication with private schools or private school organizations regarding equipment and supplies purchases
- Sample communications with the SEA, if applicable
- Sample journal entries or other documentation showing provision of equitable services under GEER
- The most recent guidance provided by the grantee related to the provision of GEER equitable services
- A link to webinars or other presentations

Self-Assessment Questions

Subtopic	Questions	Subrecipient Response	Supporting Documentation Submissions

GEER: Provision of Equitable Services	Describe the types of services the LEA is providing to private school students and teachers. Briefly describe how the LEA provides equitable services to students attending private schools and private school teachers.	*(Enter brief response here)*	
GEER: Provision of Equitable Services	What is the amount and proportion of GEER funds that the LEA has available to provide equitable services?	*(Enter dollar amount and percentage here)*	
GEER: 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)*	
GEER: 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 GEER that the LEA has determined are available for eligible private school children, teachers and other educational personnel, and families?	*(Enter brief response here)*	
GEER: Provision of Equitable Services	Describe how the LEA engaged in timely and meaningful consultation with private school officials for equitable services, including the topics discussed during consultation.	*(Enter brief response here)*	
GEER: 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)*	
GEER: Equitable Services Guidance	Did the grantee/designated agency administering GEER provide assistance to the LEA in calculating the proportional share for providing equitable services?	*(Yes/No)*	
GEER: Equitable Services Oversight	Describe the types of evidence that the LEA provides to the grantee/designated agency administering GEER when confirming compliance with equitable	*(Enter brief response here)*	

	service requirements.		
GEER: Equitable Services Guidance	What support (for example, guidance) has the grantee/designated agency administering GEER 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**	**SEA 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. ***	