



## District Guide to ESSER Program Monitoring

### Background

The U.S. Department of Education (USED) via the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act); and the American Rescue Plan Act, 2021; awarded the Oregon Department of Education (ODE) over \$1.7 billion in pandemic relief funds. School districts were awarded 90% of those funds for use in addressing the impact that the COVID-19 pandemic has had and continues to have on elementary and secondary public schools. These funds, commonly referred to as the Elementary and Secondary School Emergency Relief fund (ESSER I, II and III), were awarded to school districts in proportion to the funds each school district receives under Title I, Part A of the Elementary and Secondary Education Act (ESEA).

These are significant public investments and USED expects ODE to monitor the use of the funds to ensure that districts are utilizing the ESSER funds in accordance with federal regulations.

### Purpose of Monitoring

ODE has several goals associated with its monitoring of districts regarding their use of ESSER funds.

- First, the ESSER funds and specifically ESSER III funds are meant to serve focal groups of students that have historically been marginalized in our schools and likely have also been disproportionately impacted by the pandemic. The goals of ESSER funds are aligned with ODE's Equity Stance and monitoring the use of the funds and how districts have invested the funds is a primary way to address equity.
- Second, ODE hopes to increase capacity within the districts monitored so that they continue to align with the requirements associated with these funds to improve the services provided to students. ODE is particularly interested in how districts are utilizing these funds to support students who were most impacted by the pandemic.
- Third, ODE wants to learn more about a district's implementation journey, decision-making process, community involvement, and how the funds address current needs and impact immediate and long-term student outcomes. These funds are a historic investment in public education yet the timeline to utilize the funds short; therefore, ODE is very interested in learning about the challenges and successes districts are experiencing in relation to their planning and implementation process.
- Finally, monitoring of ESSER is conducted to increase the public's trust by providing transparent oversight regarding the use of federal funds. We are collectively responsible for ensuring these funds have been used in accordance with federal expectations and monitoring provides opportunities to demonstrate how closely those federal expectations were adhered to.

In alignment with these purposes, ODE will monitor districts to ensure:

- Districts are complying with LEA Assurances for the ARP ESSER Fund; and
- ODE learns from districts regarding their successes and challenges associated with the implementation of programs, activities and projects funding through ESSER resources;

### Program Requirements Overview

This document contains a **subset** of the ESSER program requirements that districts must comply with to accept and use federal funds (Appendix B). ODE will prioritize requirements within each category and will notify districts of the requirements that will be included in the monitoring process prior to the start of monitoring. As part of the review, ODE will be looking for district practices and activities to recommend across districts as our collective pandemic recovery efforts continue.

In this document (Appendix B), there is a list of indicators that represent the statutory or regulatory requirements that may be monitored. ODE has outlined criteria for demonstrating compliance and created a list of examples of evidence that districts may collect or maintain to demonstrate compliance with each requirement. The lists are not exhaustive and not all the listed documents have to be submitted for a district to demonstrate compliance. A district's individual context will determine the amount and type of evidence to be submitted for each indicator. A district may choose to demonstrate compliance based on other processes or documents that pertain to the individual district and are not listed in the examples of evidence. **It is up to the district to determine what evidence to submit that would best demonstrate evidence of compliance. The monitoring team will work with districts to determine what to submit.**

ODE's goal is to provide support to ensure that the districts selected for monitoring can demonstrate compliance with every requirement. Please reach out to ODE's ESSER Team with any questions, concerns, or request for assistance at any time. Updates and additional information can be accessed on the ODE's [ESSER website](#).

## General District Monitoring Overview

ODE monitors and provides oversight to each district regarding their use of ESSER funds due to how the ESSER program was designed and implemented. These monitoring and oversight practices are supplemented through a more in-depth monitoring process that this document outlines. In addition to ODE's roles, all districts are monitored and provided with oversight of the funds they spend on an ongoing basis by their school district board of directors and annually through an independent third-party auditor. Below is a list of the various layers of district fiscal oversight and monitoring:

### School District Board of Directors

- Reviews and approves district's financial policies.
- Approves the district's operating budget.
- Reviews district's budget to actual expenditures.
- Approves capital expenditures requests above \$25,000.
- Ensures that the district's internal financial controls are in place and operating in compliance. In the event of an audit resulting in findings for the district, the school district board of directors must develop a corrective action plan designed to remedy the deficiencies identified in the audit finding.

### School District Independent Third-Party Auditor

- Conducts annual Municipal Audit.
- Conducts a Single Audit for federal funding purposes when the district federal funding allocation exceeds \$750,000 in a school year.

### ODE

ODE maintains a process for tracking grant funding and accountability that establishes a backbone for ensuring that grant funds are properly managed by districts. This process is used for all grant programs, including the ESSER program. The process includes:

- **The Application or Certification and Grant Agreement Process:**
  - Application and grant agreements are created with legal sufficiency in collaboration with Oregon's Attorney General's Office and are reviewed and approved by the ODE staff, specifically the Office of Finance and Information Technology (OFIT) Procurement unit.
  - For all ODE-managed applications and grant agreements, assurances and certifications are in place for fund recipients to attest compliance with all grant program requirements.
- **The Reimbursement Process**
  - Grant funds are distributed on a reimbursement basis, so districts must incur a General Fund expense prior to submitting claims for payment.
  - Payments are administered by ODE using a centralized Electronic Grant Management System (EGMS),

which provides tracking and monitoring of grant funds and payment claims.

- All reimbursement claims are reviewed by ODE and program staff for reasonableness prior to the release of funding.
- **The Audit Process**
  - All fund recipients are instructed to maintain and track revenues, expenses, and receipts in a special fund for each federal program and unique Catalogue of Federal Domestic Assistance (CFDA).
  - ODE monitors to ensure accounting of ESSER funds is in accordance with Generally Accepted Accounting Principles and Oregon's chart of accounts for K-12 education found in the Program Budget and Accounting Manual (PBAM).
  - Desk-audit or in-the-field audit of districts are conducted
  - There is continuous risk assessment for fund recipients where school finance and program staff monitor districts that may be facing challenges. Appropriate ODE staff are notified to provide additional support for districts at risk.
  - Annually, ODE reports compliance with Uniform Guidance to the Department of Administrative Services State Controller's Office.
  - Posts, via its website, district audit findings, including for federal and state programs, to ensure transparency.

## ESSER Monitoring Overview

Based on the results of the district selection process, up to 20 districts will be selected for monitoring every six (6) months (Fall/Spring). Districts identified for monitoring will be notified and invited to a 90-minute entrance meeting with ESSER staff and be sent the district the District ESSER Monitoring Interview document (see Appendix A) containing that district's currently available ESSER financial information. After the entrance meeting, ODE staff will send the district requests for documents and information as outlined in this document (see Appendix B). The decision regarding which documents will be requested as a follow up to the entrance meeting will be based on the entrance meeting outcomes. All districts monitored will be required to provide follow-up materials to properly ascertain the extent to which the district is operating in compliance with ESSER requirements. If a district requests or is identified for an on-site visit, ODE staff will work with the district's staff to minimize the disruption that an on-site visit may cause to the day-to-day operations of the district.

Districts can expect to spend up to two full days (~16 hours) preparing for the entrance meeting and responding to ODE staff request for additional documentation and information. Districts are asked to review the District ESSER Monitoring Interview document to identify individuals within the district who have knowledge and experience in the areas identified in the Interview document and to prepare to provide responses to the content outlined in the document.

Upon the conclusion of the monitoring process, districts will receive written notification regarding the extent to which the district is found to be operating in compliance with ESSER regulations. ODE's goal is to provide support so that all districts will be able to demonstrate compliance with every requirement; however, if a district is found to be operating out of compliance, ODE staff will work with the district to create a corrective action plan that will be designed to bring the district into compliance as quickly as possible.

## Selecting Districts for Monitoring

Districts are chosen for monitoring based on a risk assessment process. The ODE ESSER Team will review and analyze data for all school districts in the following seven (7) categories:

- 1) Extent to which districts met the Student Investment Account (SIA) community engagement requirements since 2019;
- 2) Percentage of unclaimed ESSER II funds as of August 2023 (See [ODE ESSER Expenditure Transparency Dashboard](#));
- 3) Percentage of unclaimed ESSER III funds as of August 2023 (See [ODE ESSER Expenditure Transparency](#)

[Dashboard](#));

- 4) Percentage of funds allocated for [capital projects](#) as of August 2023;
- 5) Percentage of ODE approved ESSER II funded capital projects that are claimed as of August 2023;
- 6) On-time submission of data for the annual federal performance report; and
- 7) Any audit finding(s) including Federal Single (if applicable) from the 2019-20, 2020-21 and 2021-22 school years.

## ESSER Monitoring Process

### Step 1 – Communication and Preparation

Districts selected for monitoring through the risk assessment process will be notified via email. Communication will include an invitation to an Entrance Meeting and a copy of the District ESSER Monitoring Interview document (See Appendix A), which districts will be asked to review prior to the entrance meeting. ODE ESSER Team will review district's website prior to Entrance Meeting and present to the district the information found in relation to the monitoring indicators.

### Step 2 – Entrance Meeting

At the entrance meeting, ODE staff will talk with district staff regarding the topics listed in the District ESSER Monitoring Interview Topics section of Appendix A. The purpose of this conversation is to learn more about the current conditions in the district, share an overview of the monitoring process, identify information gathered from the review of the district's website, and answer any questions the district team may have. ODE staff will also share tools and templates to support the submission of documentation and provide a due date for materials.

### Step 3 – Submission of Materials and Review

Using a link provided by ODE, districts upload evidence into a series of folders that can be accessed by both ODE and district staff. The type of materials requested may vary by district and are designed to provide evidence of the district's use of funds and compliance with programmatic requirements. Submission of materials should be completed one week prior to desk monitoring.

### Step 4 – Monitoring

ODE will review district-submitted materials to determine how much they show that the district is operating in compliance with ESSER regulations. For all districts selected for monitoring, ODE will conduct a desk audit which includes an analysis of district evidence of compliance and a virtual meeting with the district to further discuss compliance. This desk audit is the primary method used by ODE in the monitoring of districts; however, ODE may also conduct an on-site monitoring visit of a district if the desk monitoring process reveals compliance challenges or if a district requests an on-site visit. If an on-site monitoring visit is requested or determined to be necessary, ODE and district staff will coordinate dates and times for an on-site visit to occur. On-site visits allow ODE staff to ask clarifying questions about materials previously submitted and allow districts to provide additional evidence of compliance. Upon completion of the review (either desk audit or on-site monitoring), ODE staff will schedule an Exit Meeting to share monitoring results with the district.

### Step 5 – Exit Meeting

During this conversation, ODE staff will share preliminary monitoring findings which include specific issues to be addressed by the district to ensure compliance. The district can ask questions, highlight concerns and respond to preliminary findings. These meetings occur virtually and are scheduled at the district's convenience.

### Step 6 – Finalizing Compliance

Depending on whether findings are resolved as a result of evidence provided in the exit meeting, the district will receive either a letter of compliance or a report outlining the additional evidence needed to demonstrate compliance.

## ESSER Monitoring Timeline and Tasks: Fall 2023

Activity	Aug 28 <sup>th</sup>	Sept 14 <sup>th</sup>	Sept 29 <sup>th</sup>	Oct 27 <sup>th</sup>	Nov 10 <sup>th</sup>	Nov 27 <sup>th</sup>	Dec 18 <sup>th</sup>
District Notification of Monitoring (ODE)							
Entrance Meetings (ODE Facilitates w/District)							
District Submission of Materials (District)							
Exit Meeting (ODE Facilitates w/District)							
Finalizing Compliance (ODE)							

### Resources

- District Plan Guides ([March 2022](#) and [July 2021](#)) (ODE)
- [District Integrated Planning Tools](#) (ODE)
- [Safe Return to In-person Instruction and Continuity of Services](#) (ODE)
- [Elementary and Secondary School Emergency Relief Fund Statement of Assurance](#) (ODE)
- [US Department of Education Frequently Asked Questions for ESSER](#) (USDOE)

### Contacts

- Josh Halsey – [josh.halsey@ode.oregon.gov](mailto:josh.halsey@ode.oregon.gov)
- Hannah Sullivan – [hannah.sullivan@ode.oregon.gov](mailto:hannah.sullivan@ode.oregon.gov)
- Tam Belknap – [tam.belknap@ode.oregon.gov](mailto:tam.belknap@ode.oregon.gov)
- Gary Campbell – [gary.campbell@ode.oregon.gov](mailto:gary.campbell@ode.oregon.gov)

## District ESSER Monitoring Interview Information

District Name: \_\_\_\_\_

Contact information: \_\_\_\_\_

District ESSER Allocations and Expenditures (as of \_\_\_\_\_)

	ESSER I	ESSER II	ESSER III
Awarded			
Expended			
20% Set Aside Expended			

Construction projects currently approved by ODE (as of \_\_\_\_\_)

Approved Capital Project Tag	Fund	% Reimbursed of Total Project Cost	Expected Completion Date	Project Name

Unfinished Learning Activities Listed in IPT on file with ODE (as of \_\_\_\_\_)

Activity Description	Projected Cost	Amount Reimbursed as of ____

Compliance Materials and Link to District's Website (as of \_\_\_\_\_)

Monitoring Indicator	Description	Webpage Address

## District ESSER Monitoring Interview Topics

ODE is very interested in your district's ESSER implementation story, particularly as it relates to your district's engagement with community/parents, how decisions were made regarding the use of these funds (particularly those regarding the 20% set aside), and how the district is measuring and communicating the impact ESSER has had on students, especially those most impacted by the pandemic.

### **“The conversation is the relationship”**

**The entrance meeting is a conversation between district and ODE staff that addresses the following topics:**

#### **THE WHY:**

- The process the district utilized to decide how to spend ESSER funds.
- Description of how the district's community engagement efforts (i.e., [Integrated Guidance](#), ESSER specific engagements, etc.) influenced the use of ESSER funds.
- Ways in which the district identified student needs resulting from or exacerbated by the pandemic and how ESSER funds have been used or planned to be used to support students.
- Ways in which the district allocated funds to ensure they meet the needs of students most disproportionately affected by the pandemic.

#### **EXPECTED IMPACT:**

- The approach and methods the district is taking to measure the impact of ESSER investments on student outcomes including a description of how the district is incorporating both short- and long-term outcomes.
- A description of the two or three most impactful uses of ESSER funds for the district and an explanation of the impact.
- Description of how the district is communicating with the community so they are aware of the impact of district efforts.

#### **PARTNERSHIPS:**

- Description of how the district is partnering with community-based organizations and building capacity with trusted local partners to deliver services and support.

#### **CAPITAL PROJECTS:**

- Provide a description of each ESSER funded approved capital project, the current progress and stage of construction/implementation, and the expected project completion date.
- Understanding of federal regulations such as Davis-Bacon prevailing wage requirement.
- Information about capital projects you are anticipating requesting approval for.

#### **ESSER INTEGRATED PLANNING TOOL ACTIVITIES:**

- Review the ESSER Integrated Planning Tool (IPT) that the district submitted (available via this link: [ESSER IPT Submission : \\_\\_\\_\\_\\_](#)).
  - Review the activities that were selected to address **Unfinished Learning** and be prepared to discuss the following items:
    - How the district decided to make the expenditure on the activity and what data led to this decision
    - How the district has implemented the activity thus far and to what extent has or will the district meet the 20% unfinished learning requirement
    - Describe any barriers the district has had to overcome in implementing the activity
    - Describe the evidence of success in implementing the activity



## ODE ESSER Monitoring Indicators

### 1: SAFE RETURN PLAN

Federal Law ARP ESSER III ESSER III: 2001(i)(1-3)	Supporting Documents and Resources	Examples of Evidence
<p>IN GENERAL. — A local educational agency receiving funds under this section shall develop and make publicly available on the local educational agency’s website, no later than 30 days after receiving the allocation of funds described in paragraph (d)(1), a plan for the safe return to in-person instruction and continuity of services</p> <p>COMMENT PERIOD. — Before making the plan described in paragraph (1) Publicly available, the local educational agency shall seek public comment on the plan and take such comments into account in the development of the plan.</p> <p>LEA must seek public input on whether to revise its plan and on any revisions to its plan no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools).</p>	<p><b>Demonstration of Compliance:</b></p> <ul style="list-style-type: none"> <li>• The LEA has posted its Safe Return to In-Person Instruction and Continuity of Services plan on the LEA’s website and will review and update the plan in an ongoing manner (no less than every 6 months) for the life of the grant.</li> <li>• The LEA’s plan describes how it will maintain the health, and safety of students, educators, and other school and LEA staff, including social, emotional, mental health and other needs. This may include student health and food services if such information is not included in the LEA’s use of funds plans.</li> <li>• The LEA plan describes any policies pertaining to each of the CDC’s safety recommendations including Universal and correct wearing of masks; modifying facilities to allow for physical distancing (e.g., use of cohorts/podding); handwashing and respiratory etiquette; cleaning and maintaining healthy facilities, including improving ventilation; contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments; diagnostic and screening testing; efforts to provide vaccinations to school communities; appropriate accommodations for children with disabilities with respect to health and safety policies; and coordination with State and local health officials.</li> <li>• The LEA held a public comment period in accordance with local practices on the plan’s development prior to making it publicly available.</li> <li>• The LEA will review the plan at least every six months and update if needed, taking into consideration input from stakeholders and the</li> </ul>	<ul style="list-style-type: none"> <li>• Published Safe Return to In-Person Instruction and Continuity of Services plan <b>[If the link is provided in ARP-ESSER III application, no need to resubmit as part of monitoring]</b></li> <li>• Evidence of public comment period: a record of comments received, a narrative of process, agenda/minutes from a meeting, or other evidence deemed appropriate by LEA.</li> <li>• Corresponding evidence showing how LEA incorporated public input into the plan: feedback on comments, meeting notes showing discussion, list of revisions based on comments, a narrative explaining how input was used, and pre- and post-drafts of the plan on the website.</li> <li>• Communications shared with families and the school community about reviewing or providing input on the plan.</li> <li>• List of dates that the plan was developed, reviewed, or revised. Any corresponding documentation to demonstrate revisions (e.g., stamp-dated updates to the website, a notice of public comment, internal memos about the revisions to the plan). Any published updates based on periodic (at least every 6 months) reviews; a</li> </ul>

## 1: SAFE RETURN PLAN

<b>Federal Law</b> ARP ESSER III ESSER III: 2001(i)(1-3)	<b>Supporting Documents and Resources</b>	<b>Examples of Evidence</b>
	<p>public about whether the plan needs revision, and if so, in what manner. Any revisions must also take into consideration current CDC or local health departments recommendations.</p> <ul style="list-style-type: none"><li>• The plan, and any updates or revisions to it, meets American Disabilities Act (ADA) accessibility requirements or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).</li></ul>	<p>narrative of review process</p> <ul style="list-style-type: none"><li>• Translated versions of the plan</li><li>• Board documents that demonstrate an opportunity for stakeholder or public input</li></ul>

## 2: DISTRICT ARP ESSER III PLAN

Citation	Supporting Documents and Resources	Examples of Evidence
<p>ARP ESSER III 86 FR 21198</p> <p>Each LEA that receives ARP ESSER funds must develop, submit to the SEA on a reasonable timeline determined by the SEA, and make publicly available on the LEA’s website, a plan for the LEA’s use of ARP ESSER funds.</p> <p>Under this requirement, an LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan. Specifically, an LEA must engage in meaningful consultation with students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions.</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• The LEA plan was developed in consultation with key stakeholders and the public who had an opportunity to provide meaningful input, including the following: students, families, school and district administrators (including special education administrators), teachers, principals, school leaders, other educators, school staff, and their unions.</li> <li>• In addition, the LEA provided an opportunity for the following stakeholders to provide input, to the extent present or served by the LEA: Tribes, civil rights organizations (including disability rights organizations), stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.</li> <li>• A copy of the LEA’s current plan is posted on the LEA website for the life of the grant.</li> <li>• The plan, and any updates or revisions to it, is available in a language that parents can understand and meets Americans with Disabilities Act (ADA) accessibility requirements, or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).</li> </ul>	<ul style="list-style-type: none"> <li>• The LEA’s ARP ESSER III plan that is on file with ODE accurately reflects district’s historic and future use of ARP ESSER III funds [<b>Please confirm that ODE up to date district IPT on file</b>]</li> <li>• Link to the district’s website where the ARP ESSER III plan is posted. [Example: <a href="https://www.pps.net/Page/18079">https://www.pps.net/Page/18079</a>]</li> <li>• Documentation of stakeholder engagement (i.e. compliance with Engaged Community portion of Integrated Guidance Application)</li> <li>• Content provided at stakeholder meetings (PPT or other materials shared)</li> <li>• Samples of documents examined during stakeholder engagement activities</li> <li>• Meeting notes including participation information and feedback on the LEA plan for use of funds.</li> <li>• Samples of survey responses or input provided by various stakeholders</li> <li>• Translations of the LEA plan</li> <li>• Communication inviting stakeholders to participate in meetings, surveys, or other platforms for providing meaningful stakeholder input on the LEA use of funds plan</li> <li>• Communications summarizing or sharing use of funds plans with stakeholders</li> <li>• Board documentation demonstrating the opportunity for the public to provide input on the use of funds plan.</li> </ul>

### 3: EQUITABLE SERVICES-CONSULTATION

Citation	Supporting Documents and Resources	Examples of Evidence
<p>ESSER I/CARES ACT ESSER I 18005(a)</p> <p>ESSER I: SEC. 18005 (a) IN GENERAL.—A local educational agency receiving funds under sections 18002 or 18003 of this title shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• List of Private Schools in District.</li> <li>• Explanation of the equitable services provided to the private schools using the CARES Act funding.</li> <li>• LEA will provide a statement if equitable services do not apply to LEA.</li> </ul>	<ul style="list-style-type: none"> <li>• Narrative explanation of equitable services provided to private schools using CARES Act funding.</li> <li>• Evidence of services provided to private schools via expenditure reports, attendance, or other.</li> <li>• Statement of why this citation does not apply to the LEA.</li> <li>• LEA inventory for each private school which includes all items purchased for use by the private school and the location of the items.</li> <li>• Correspondence with private schools regarding the return or use of equipment.</li> <li>• Statement about why this citation does not apply to the LEA.</li> </ul>

**4: IDENTIFICATION AND DELIVERY OF SERVICES (IDS)**

**20% SET-ASIDE**

<p><b>Citation</b> ARP ESSER III ESSER III 2001.e.1</p>	<p><b>Supporting Documents and Resources</b></p>	<p><b>Examples of Evidence</b></p>
<p>The LEA shall reserve no less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.</p> <p>The ARP Act defines the term “evidence-based” as having the meaning in section 8101(21) of the ESEA.</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• The LEA has used funds to address the academic, social, emotional, and mental health needs of students.</li> <li>• The LEA has a process for identifying and ensuring the academic, social, emotional, and mental health needs of students, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students.</li> <li>• The LEA has a plan for students who have missed the most in-person instruction during the 2019-2020 and 2020-2021 school years, students who did not consistently participate in remote instruction when offered during school building closures, and students most at-risk of dropping out of school.</li> <li>• Activities implemented by the LEA to address learning loss meets the criteria for being evidence-based interventions based on ESEA Section 8101(21)(A) and USDE guidance.</li> <li>• The LEA has implemented evidence-based interventions for all students such as summer learning, summer enrichment, extended instructional time (day, week, year,) comprehensive after-school programs, high-dosage tutoring, childhood expansion or enhancement, full-service community schools, educational technology, other evidence-based interventions aimed at learning loss. <b>Upload</b></li> </ul>	<ul style="list-style-type: none"> <li>• Complete narrative response provided in the ARP-ESSER III application explaining how funds were used to respond to learning loss <b>[ODE has each district’s response to the ESSER III application via SmartSheets; no need to resubmit as part of monitoring]</b></li> <li>• At least 20% of allocated funds in the ARP-ESSER III application coded using Funding Source 9414 and each line item references an evidence-based intervention that meets ESEA §8101(21)(A) <b>[Please confirm that ODE up to date district IPT on file].</b></li> <li>• Expenditure reports that demonstrate at least 20% of allocated funds were used for evidence-based interventions, as approved in the ESSER III application, such as:             <ul style="list-style-type: none"> <li>○ summer learning</li> <li>○ summer enrichment</li> <li>○ extended day</li> <li>○ comprehensive after-school programs</li> <li>○ extended school year programs</li> <li>○ other evidence-based interventions aimed at learning loss</li> </ul> </li> <li>• Links to or citations corresponding to evidence/research that demonstrates the intervention(s) outlined in the application <b>[if using one of the evidence-based interventions specified by the USDE (e.g., summer learning, summer enrichment,</b></li> </ul>

**4: IDENTIFICATION AND DELIVERY OF SERVICES (IDS)**

**20% SET-ASIDE**

<p><b>Citation</b> ARP ESSER III ESSER III 2001.e.1</p>	<p><b>Supporting Documents and Resources</b></p>	<p><b>Examples of Evidence</b></p>
	<p>documents to show how these interventions were offered (flyers, website, social media, etc.)</p>	<p><b>early learning, extended day, high dosage tutoring, or after school programming), citations/links are not required].</b></p> <ul style="list-style-type: none"> <li>• Evidence demonstrating implementation of the process outlined in the narrative response/ARP ESSER Plan on how the LEA used data to identify needs, progress monitor, and/or evaluate student academic, social, emotional, or mental health outcomes to ensure that strategies are addressing the needs of students (for the general student population and any student groups who have been disproportionately impacted), such as:               <ul style="list-style-type: none"> <li>○ Notes from data meetings wherein needs, progress monitoring, or evaluation were discussed,</li> <li>○ PowerPoint slides that provide an overview of the data used to identify needs, share progress, or evaluation results, or</li> <li>○ Data visualization summarizing student needs, progress, or evaluation results.</li> </ul> </li> <li>• Evidence demonstrating implementation of evidence-based interventions: lesson plans, student participation data, time and effort reports, summer school or afterschool activity schedules, etc.</li> </ul>

**5: USE OF FUNDS**

<p><b>Citation</b></p> <p>ESSER I</p> <p>ESSER II</p> <p>ARP ESSER III</p> <p>ESSER I 18003(d)(1-12)</p> <p>ESSER II 313(d)(1-15)</p> <p>ESSER III 2001(e)(1), 2001(e)(2)(A-J)</p>	<p><b>Supporting Documents and Resources</b></p>	<p><b>Examples of Evidence</b></p>
<p>ESSER I: All activities and expenditures align with those described in the approved ESSER I application and are in compliance with CARES Act Sec. 18003(d)(1-12).</p> <p>ESSER II: All activities and expenditures align with those described in the approved ESSER II application and are in compliance with CRSAA Sec. 313(d)(1-15).</p> <p>ARP ESSER III: All activities and expenditures align with those described in the approved ARP-ESSER III application and are in compliance with ARP Act Sec. 2001(e)(1) and 2001(e)(2)(A-J).</p> <p>All ESSER-funded activities must also be reasonable and allocable (necessary to respond to, prepare for, or prevent the spread of COVID-19).</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Funded activities must be reasonable, align with fair market values, considers geographical areas, and be cost-effective.</li> <li>• Any equipment or real property must comply with UGG requirements and local procurement policies and/or purchasing guidelines on equipment or real property management.</li> <li>• Activities must be allocable, meaning that funded activities or items were made necessary as a result of the COVID-19 pandemic and were necessary in order for the LEA to respond to, prepare for, or prevent the spread of COVID-19.</li> <li>• ESSER-funded activities were obligated within the performance period (on or after March 13, 2020) and prior to September 30, 2022, for ESSER I, prior to September 30, 2023, for ESSER II, and prior to September 30, 2024, for ARP-ESSER III.</li> </ul>	<ul style="list-style-type: none"> <li>• A complete LEA Plan/application for funds that describes activities that are reasonable and necessary to meet the program intent. <b>[Please confirm that ODE up to date district IPT on file].</b></li> <li>• Expenditure detail reports that demonstrate the use of funds for allowable activities described in the application for funds submitted to and approved by ODE.</li> <li>• Additional documentation:             <ul style="list-style-type: none"> <li>○ If funds were used to purchase equipment, supplies, and/or materials: submit invoices and/or inventory of equipment</li> <li>○ If funds were used to provide professional development: submit PD content such as agendas and materials, induction documents, conference registration</li> <li>○ If funds were used to provide FTE: submit samples of staff time and effort</li> </ul> </li> </ul>

**6: GEPA**

Citation	Supporting Documents and Resources	Examples of Evidence
<p>Section 442 of the General Education Provisions Act (GEPA), 20 U.S.C. 1232e.</p> <p>The LEA will meet the requirements of section 442 and section 427 of the General Education Provisions Act (GEPA, 20 U.S.C. 1232(e) &amp; 1228(a)).</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Documentation that the district is implementing the steps outlined in the GEPA statement to ensure equitable access to, and participation in, its federally assisted programs for students, teachers, and other program recipients with special needs and that each program has been administered in accordance with applicable statutes and regulations.</li> <li>• GEPA statement(s) outlining the steps the LEA will take to overcome any barriers to ensure that teachers and students have equitable access to programs and opportunities provided with federal grant funds.</li> </ul>	<ul style="list-style-type: none"> <li>• Information from a comprehensive needs assessment process or UIP that was used to develop a GEPA response describing the steps the LEA has taken to overcome any barriers that impede equal access or participation in federally funded activities.</li> <li>• Narrative explaining how, when and by whom the steps are being implemented</li> <li>• ODE has LEA’s GEPA statement for use of ESSER funds on file <b>[Statements will be gathered as part of Year 3 ESSER data collection.]</b></li> <li>• Additional documentation could include             <ul style="list-style-type: none"> <li>○ An employee handbook/how-to manual for implementing the steps outlined in the GEPA statement</li> <li>○ Job description of the individual(s) responsible for the implementation of the action steps outlined in the GEPA statement</li> <li>○ Meeting agenda/notes regarding the implementation of action steps outlined in the GEPA statement</li> </ul> </li> </ul>



## 7: PROPERTY AND EQUIPMENT

Citation	Supporting Documents and Resources	Examples of Evidence
<ul style="list-style-type: none"> <li>• Title</li> <li>• Use</li> <li>• Inventory: The LEA utilizes an inventory and tracking system for supplies and equipment purchased with Federal funds that align with written policy and/or procedures to safeguard all assets. This would include the allowance of technology items to be checked out/loaned to students and staff.               <ul style="list-style-type: none"> <li>○ Equipment = Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000. (2 CFR 200.1)</li> <li>○ Supplies = All tangible personal property that is not equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. (2 CFR 200.1)</li> </ul> </li> <li>• Disposition</li> </ul>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Documentation of federal ownership (can bring in language later)</li> <li>• Use – met in existing language/inventory list</li> <li>• Documented physical inventory reports and status (same as ESEA).</li> <li>• LEA’s written inventory policies or procedures must include the following: a process performed when inventory is received; process describing what type of property is tagged and what position/office performs the tagging; a process to adjust the inventory records in the event the property is sold, lost, or stolen, or cannot be repaired.</li> <li>• Inventory Records should include at a minimum: Serial number or other identification numbers; Source of funding for the property, including FAIN# (Federal Award Identification Number); and CFDA#; Title owner/holder; Acquisition date; Acquisition cost; Percentage of the cost related to the Federal participation for the program under which the property was acquired (when not fully funded with federal funds); Location of equipment; Any ultimate disposition data including the date of disposal and sale price of the property, the federal release of title/approval to dispose.</li> </ul> <p>Disposition policy demonstrating:</p> <ul style="list-style-type: none"> <li>• Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency.</li> <li>• Except as provided in <a href="#">§ 200.312(b)</a>, or if the Federal awarding agency fails to provide requested disposition instructions within 120</li> </ul>	<ul style="list-style-type: none"> <li>• A sample of inventory reports and their status.</li> <li>• Documentation of LEA’s policies and procedures for inventory.</li> <li>• Submitted policies and procedures and inventory of property and equipment align.</li> <li>• Disposition policy that aligns to federal requirements.</li> </ul>

## 7: PROPERTY AND EQUIPMENT

Citation	Supporting Documents and Resources	Examples of Evidence
	<p>days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.</p> <ul style="list-style-type: none"><li data-bbox="730 675 1388 878">• The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.</li><li data-bbox="730 889 1388 1019">• In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.</li></ul>	

## 8: FINANCIAL MANAGEMENT

Citation	Supporting Documents and Resources	Examples of Evidence
<p>[2 C.F.R. 200.302(b)(1-7); EDGAR 34 C.F.R. 76.702], Title I Part A</p> <p>Assurances: 8306(a)(2)(A-B)</p> <p>LEAs must expend and account for Federal funds in accordance with Federal and State laws and procedures for expending and accounting for these funds. LEA’s accounting systems must satisfy Federal and State requirements regarding the ability to track the use of funds and permit the disclosure of financial results. LEAs must follow written procedures for determining cost allowability and must have effective control over all funds.</p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Awards are received and expended under the programs for which they were received.</li> <li>• ESSER funds need to be tracked separately using separate fund codes.</li> <li>• Accurate, current, and complete disclosure of the financial results of each award.</li> <li>• Written procedures to implement payments.</li> <li>• Written procedures to determine the allowability of costs.</li> </ul>	<ul style="list-style-type: none"> <li>• General ledger showing ESSER funds tracked separately.</li> <li>• Documentation of policies and procedures to implement payments and to determine the allowability of costs*.</li> <li>• Cash management policies and procedures</li> </ul> <p>*See Springfield School District example for <a href="#">purchasing policy for federal awards</a></p>

**9: PROCUREMENT**

<p><b>Citation</b></p> <p>2 C.F.R. 200.318 2 C.F.R. 200.322 2 C.F.R. 200.326</p>	<p><b>Supporting Documents and Resources</b></p>	<p><b>Examples of Evidence</b></p>
<p><i>The non-Federal entity must use its own documented procurement procedures which reflect applicable State and local laws and regulations, provided that the procurement conforms to applicable Federal law and the standards identified in this section. Should the non-federal entity's internal policy and/or procedures be less restrictive than federal procurement regulations, the federal regulation should be followed.</i></p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• LEA's written procedures for procurement transactions, including the vendor selection process. The procedures shall also describe the method(s) of procurement chosen by the LEA in regard to:               <ul style="list-style-type: none"> <li>○ Micro purchases (federal) or small purchases (state);</li> <li>○ Small purchases (federal) or intermediate purchases (state);</li> <li>○ Formal purchases                   <ul style="list-style-type: none"> <li>○ Sealed bids;</li> <li>○ Competitive proposals;</li> <li>○ Non-competitive (sole source) proposals, detail around conflicts of interest, approval authority, and separation of duties.</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Documentation of policies and procedures for procurement including policies related to conflict of interest/code of ethics for district directors and employees.</li> <li>• Examples of records required for a completed procurement (include documentation from initiation of the procurement through payment of invoice)</li> </ul>

**10: INDIRECT COSTS**

Citation <b>2 C.F.R. 200.412</b>	Supporting Documents and Resources	Examples of Evidence
<p><i>There is no universal rule for classifying certain costs as either direct or indirect (F&amp;A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of the cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&amp;A) cost in order to avoid possible double-charging of Federal awards.</i></p> <p><i>Items of cost which are included in a negotiated Indirect Cost Rate base, cannot also be charged to a federal award as a direct cost, as this would result in 'double dipping'.</i></p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Expenditure detail by job class code and object code.</li> <li>• Expenses included in general costs, review of the calculation of ICR to ensure no administrative costs used to calculate ICR, and are also charged as direct costs to award.</li> <li>• Calculating based on actual expenditures vs. allocation, review of calculation.</li> <li>• LEA provides a statement if indirect costs do not apply to LEA.</li> <li>• <b>Compliance with <a href="#">Oregon's Indirect Cost Plan</a></b></li> </ul>	<ul style="list-style-type: none"> <li>• General ledger, including indirect cost journal entries.</li> <li>• Review of Indirect Cost Rate calculation and base costs used.</li> <li>• Expenditure detail by job class code and object code.</li> <li>• Records of expenses included in general costs and administrative costs.</li> <li>• Copy of indirect rate approval letter from ODE.</li> <li>• Articulation of understanding of allowable use of indirect rate.</li> </ul>

**11: NEW CONSTRUCTION- RENOVATION**

<p><b>Citation</b></p> <p>ARP ESSER III                      ESSER III 34 CFR (76.600) (75.600-75.618)2 CFR 200.439(b)</p>	<p><b>Supporting Documents and Resources</b></p>	<p><b>Examples of Evidence</b></p>
<p><i>An LEA using ESSER or GEER funds for remodeling, renovation, and new construction must comply with additional federal requirements. These projects require prior written approval by the SEA. Approved construction projects also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements, and all of the Department’s applicable regulations regarding construction.</i></p> <p><i>Federal Contract Requirements</i>  <a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#Appendix-II-to-Part-200">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#Appendix-II-to-Part-200</a>  <a href="#">34 CFR § 75.600-75.617 - EDGAR Construction Rules</a></p>	<p><b>Demonstration of Compliance</b></p> <ul style="list-style-type: none"> <li>• Prior written approval was obtained before the completion of the construction from SDE.</li> <li>• All remodeling, renovation, repairs, and new construction costing more than \$2,000 comply with the Davis-Bacon Prevailing Wage Requirements. Specifically, all contractors and subcontractors were paid prevailing wages in the LEA’s area including contractor’s weekly pay statements.</li> </ul> <p>Davis-Bacon and Related Acts   U.S. Department of Labor (dol.gov).</p> <p>Proper title and interest are secured by the LEA for a period of the useful life of the building or 50 years.</p> <ul style="list-style-type: none"> <li>• The LEA has ensured that the building is in compliance with all federal, state, and local health and safety regulations.</li> <li>• The construction and/or remodel complies with the regulations of the Americans with Disabilities Act.</li> <li>• The LEA has sufficient funds or a plan to obtain the funds to continue to run and upkeep the building.</li> <li>• There is proper insurance on all real property and that all disposal meets the Federal guidelines.</li> <li>• All capital expenditures must also meet local procurement policies.</li> </ul>	<ul style="list-style-type: none"> <li>• Prior Written Approval paperwork from ODE (emails, other grants with approval, approved application) <b>[ODE has this information]</b>.</li> <li>• Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys. (monetary thresholds)</li> <li>• Copies of input from engineers, architects, or other professionals specifying compliance with the requirements listed.</li> <li>• Relevant RFP and or solicitation documents.</li> <li>• Copies of Title or rental and insurance paperwork.</li> <li>• Plans for Maintenance of Operations.</li> <li>• Copies of relevant contracts showing wage agreements. Specifically, contracts include language regarding compliance with Davis-Bacon prevailing wage compliance.</li> <li>• Copies of certified payrolls from contractors who conducted work on behalf of the LEA in relation to the project awarded.</li> <li>• Written statements from contractors and accompanying documentation to demonstrate prevailing wages have been researched and compiled with when</li> </ul>

**11: NEW CONSTRUCTION- RENOVATION**

<b>Citation</b>	<b>Supporting Documents and Resources</b>	<b>Examples of Evidence</b>
ARP ESSER III ESSER III 34 CFR (76.600) (75.600-75.618)2 CFR 200.439(b)		paying contractors and subcontractors (e.g., payment ledgers of wages paid and a copy of the prevailing wage scale for the area).  • Any local written policies or protocol documents that summarize the LEA’s process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes.