ESSER Fiscal Monitoring Reviews and Compliance

September 28, 2022

Presenters:
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Office of Auditing Services

Molly M. Spearman
State Superintendent of Education

What You Will Learn:

- Internal Controls: Written Policies and Procedures
- SCDE Guidelines for Retaining Support Documentation and Assurances and Terms and Conditions for Federal Subawards
- Expenditure Classifications and Required Documentation
- Common Issues Noted and Ways to Avoid Audit Findings
  - Period of Availability
  - Procurement Requirements
  - Asset Listing Requirements

Internal Controls

Internal Controls: Written Policies and Procedures

- 2 CFR 200.303 states, “The non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of federal awards.”
- To ensure that an entity maintains effective control over and accountability for all funds awarded, the entity should have written policies and procedures

Issues Noted With Internal Controls

Missing written policies and procedures for the following:

- Grants accounting
- Allowability
- Cash management procedures including the timing and frequency of requests for grant reimbursements
- Payroll (including timekeeping and time and effort)
- Emergency pay policy
- Record retention
- Procurement (including contract administration)
- Conflict of interest for those engaged in procuring goods and services
- Equipment management (including acquisition and disposals)

SCDE Guidelines for Retaining Support Documentation

SCDE Guidelines for Retaining Support Documentation

- The SCDE Guidelines for Retaining Support Documentation
  - Instructions on the documentation required for federal claims submitted to the SCDE for reimbursement
  - Broken down by classification of expenditures
- Distributed late summer/early fall to SCDE federal program directors who are instructed to share with the district federal program contacts
- Embedded in the SCDE Assurances and Terms and Conditions
- Posted on the SCDE website at https://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/guidelines-for-retaining-documentation-to-support-expenditures/guidelines-download/

Expenditure Classifications

Expenditure Classification

- Make sure expenditures are charged to the correct function code and object code.
- If you determine that expenditures will be incurred for a different purpose than what was approved in your original spending plan, an amendment must be requested and **approved prior to charging the expenditure.**
- Ensure the correct account codes are used to charge the expenditure and it is correctly noted in the budget amendment and revised spending plan.

Financial Accounting Handbook

https://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/fy-2020-21/

Salaries

Documentation for Salaries

- Record of Time and Effort
  - Employee timesheet
  - Personnel activity report or
  - Semi-annual certification
- Terms of Employment
  - Full name and position/job title
  - Job description with a detailed listing of duties
  - Records of wages/salary agreements (support hourly wages or annualized salary)

Issues Noted with Salaries

- Employees were paid at the incorrect rate of pay resulting in underpayment of staff
  - Districts issued payments to staff to correct the underpayment issue
- Timesheets not completed for hourly employees
- Time and effort documents not completed (or incomplete)
- Emergency Pay Policy not present

Emergency Pay Policy

- "If a LEA does not have an existing emergency pay policy, it should create a written policy to put emergency contingencies in place for Federal and non-Federal similarly situated employees."
- *Select Questions Related to Use of Department of Education Grant Funds During the Novel Coronavirus Disease 2019*. The Fact Sheet can be found at https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf

Time and Effort

- Employees who work in whole or in part on a federal cost objective must complete time and effort documents
- ESSER funds are federal funds; therefore, employees paid with ESSER funds must maintain time and effort documentation
- Part D of the SCDE Assurances state that the applicant "will also comply with the Office of Management and Budget (OMB) 2 CFR Part 200 Subpart 2 – Cost Principles related to the allowability reasonableness, and allocability of costs consistent with the approved budget and also by maintaining required support for salaries and wages. Required support includes certification and/or personnel activity records depending upon the amount of time spent on cost objectives."

Time and Effort

- If an employee is working on a single cost objective, such as working solely on a cost objective for the ESSER grant, a semi-annual certification is required.
- If an employee is working on multiple cost objectives, such as a cost objective for the ESSER grant and a cost objective for another federal grant or non-federal grant, a personnel activity report (PAR) is required.

FAQ-Time and Effort

Do I need to complete time and effort for an employee bonus paid out of ESSER funds if the employee's regular salary is paid out of non-ESSER funds?

- Yes, time and effort is required for an employee whose bonus is paid out of ESSER funds. A blanket certification can be used to list all employees who received the bonus paid out of ESSER funds. However, justification for the bonus for each employee is required.

FAQ-Time and Effort

Do I need to complete time and effort for an employee stipend paid out of ESSER funds if the employee's regular salary is paid out of non-ESSER funds?

- Yes, time and effort documentation is required for an employee whose stipend is paid out of ESSER funds.

FAQ-Time and Effort

Do I need to complete time and effort for an employee who was only paid during the summer out of ESSER funds? The employee's salary during the regular school year was paid out of non-federal funds.

- Yes, time and effort is required for an employee who was only paid out of ESSER funds for the summer. A semi-annual certification can be used to certify just the portion of time that the employee was paid out of the ESSER funds. The specific period of time that the subrecipient is certifying should be included on the certification statement.

PAR as a Timesheet

ABC District

XYZ School Grant Number:

Staff Timesheet and PAR

Name: Job Title: Pay Period Begin Date: Pay Period End Date:

WEEK 1	Federal Program #1 Time In	Federal Program #1 Time Out	Federal Program #2 Time In	Federal Program #2 Time Out	Nonfederal Program Time In	Nonfederal Program Time Out	Hours Worked	Sick Leave	Annual Leave	Holiday	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

WEEK 2	Federal Program #1 Time In	Federal Program #1 Time Out	Federal Program #2 Time In	Federal Program #2 Time Out	Nonfederal Program Time In	Nonfederal Program Time Out	Hours Worked	Sick Leave	Annual Leave	Holiday	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

WEEK 3	Federal Program #1 Time In	Federal Program #1 Time Out	Federal Program #2 Time In	Federal Program #2 Time Out	Nonfederal Program Time In	Nonfederal Program Time Out	Hours Worked	Sick Leave	Annual Leave	Holiday	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

WEEK 4	Federal Program #1 Time In	Federal Program #1 Time Out	Federal Program #2 Time In	Federal Program #2 Time Out	Nonfederal Program Time In	Nonfederal Program Time Out	Hours Worked	Sick Leave	Annual Leave	Holiday	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

Total Week 1 thru Week 4:__________________The following signatures certify that this document represents a true recording of time & effort expended for the period indicated and that we have full knowledge of those activities. Federal Program 1 percentage__________ Federal Program 2 percentage___________ Nonfederal Program percentage ____________

Signature of Employee:________________________________Date:________________Signature of Supervisor:______________________________Date:________________

PAR as a Timesheet

ABC District

XYZ School Grant Number:

Staff Timesheet and PAR

Name: Job Title: Pay Period Begin Date: Pay Period End Date:

WEEK 1	*Federal Program #1* Time In	*Federal Program #1* Time Out	*Federal Program #2* Time In	*Federal Program #2* Time Out	*Nonfederal Program* *Time In*	*Nonfederal Program* Time Out	*Hours Worked*	*Sick Leave*	*Annual Leave*	*Holiday*	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

PAR as a Timesheet

WEEK 4	Federal Program #1 Time In	Federal Program #1 Time Out	Federal Program #2 Time In	Federal Program #2 Time Out	Nonfederal Program Time In	Nonfederal Program Time Out	Hours Worked	Sick Leave	Annual Leave	Holiday	TOTAL HOURS WORKED
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
Totals: (office use only)											

Total Week 1 thru Week 4:________________The following signatures certify that this document represents a true recording of time & effort expended for the period indicated and that we have full knowledge of those activities. Federal Program 1 percentage________
Federal Program 2 percentage__________ Nonfederal Program percentage ___________

Signature of Employee:________________________________Date:_______________Signature of Supervisor:_____________________________Date:_______________

PAR Only

Monthly Personnel Activity Report

Name First/Last ______ Title ______ Month ______ Year ______

Signature ______ Date ______ Supervisor's Signature ______ Date ______

Account for all time worked per day. (Minimum of 1/4 hour increments)

DIRECT TIME PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	TOTAL HOURS	TOTAL %
Insert federal award funding title																															0.0	#DIV/0!
																															0.0	#DIV/0!
Insert other funding																															0.0	#DIV/0!
source(s) below:																															0.0	#DIV/0!
example: General Fund																															0.0	#DIV/0!
example: Special Education																															0.0	#DIV/0!
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SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
INDIRECT TIME																																
Sick Leave																															0.0	#DIV/0!
Holiday																															0.0	#DIV/0!
Annual Leave																															0.0	#DIV/0!
Prof. Development																															0.0	#DIV/0!
Other (Describe)																															0.0	#DIV/0!
SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
GRAND TOTALS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 CFR 200.430-431)

Time must be documented in hours, not percent.

This form is to be completed only by staff that are "split-funded": partially funded through a federal grant award and partially funded through another funding source (general funds, special education funds, Title III, etc.)

PAR Only

Monthly Personnel Activity Report

Title | Month | Year

Name First/Last

Signature | Date | Supervisor's Signature | Date

DIRECT TIME	Account for all time worked per day.																				(Minimum of 1/4 hour increments)										TOTAL	TOTAL
PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	HOURS	%
Insert federal award funding title																															0.0	#DIV/0!
																															0.0	#DIV/0!
Insert other funding																															0.0	#DIV/0!
source(s) below:																															0.0	#DIV/0!
example: General Fund																															0.0	#DIV/0!
example: Special Education																															0.0	#DIV/0!
																															0.0	#DIV/0!
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SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!

PAR Only

INDIRECT TIME																																
Sick Leave																															0.0	#DIV/0!
Holiday																															0.0	#DIV/0!
Annual Leave																															0.0	#DIV/0!
Prof. Development																															0.0	#DIV/0!
Other (Describe)																															0.0	#DIV/0!
SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
GRAND TOTALS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 CFR 200.430-431)

Time must be documented in hours, not percent.

This form is to be completed only by staff that are "split-funded": partially funded through a federal grant award and partially funded through another funding source (general funds, special education funds, Title III, etc.)

Individual Semi-Annual Certification

Semi-Annual Certification

(Staff Working Solely on One Cost Objective)

This is to certify that Jean Smith has worked 100% of his/her time for the period January 1, 2021 through June 30, 2021 on the ESSER I cost objective.

____

Signature of Employee

____

Printed Name of Employee

____

Date

____

Signature of Supervisor

____

Printed Name of Supervisor

____

Date

Blanket Semi-Annual Certification

School District of South Carolina
South Carolina Elementary School
Office of Special Education Services

Semi-Annual Certification for Salaries & Wages Charged to Federal Grants

Grant Title: Special Education-Grants to States

Grant Number: H63010100918

Funding Source: U.S. Department of Education

Supervisor: John Davis

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(l)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I certify that 100% of the job duties of the employees listed below were related to activities in compliance with the grant award noted above during the period from January 1, 2018, through June 30, 2018.

The information recorded on this form is true and correct to the best of my knowledge.

Employee Name	Position Title	Funding%
Emily Smith	School Psychologist	100% - Special Education
Latonya Adams	Special Education Teacher	100% - Special Education
Rodney Lewis	Special Education Teacher	50% - Special Education 50% - General Fund

John Davis
Supervisor Signature*

Date 7/5/18

*Must be signed by a supervisor official having firsthand knowledge of the work performed by the employee.

Employee Benefits

Documentation for Employee Benefits

- Payroll registers
- Copies of tax forms
- Invoices from insurance providers
- Support for allocation (written methodology and procedures for how the entity charges benefits to state and federal programs, if applicable)

Purchased Services

Documentation for Purchased Services

Contractual Services

- Contractual Agreement or Terms of Service
- Invoices
- Timesheets

Travel

- Lodging
- Mileage
- Meals
- Registration
- Transportation

Supplies and Materials

Documentation for Supplies and Materials

- Copy of Invoice or Purchase Receipt
- Purchase Order or Receiving Document, Packing slips (if applicable)
- Copies of appropriate checks to support payment

SCDE Assurances and Terms and Conditions for Federal Subawards

What is it?

An agreement between the SCDE and the subrecipient that states that the applicant will adhere to certain conditions as a subrecipient of federal funds passed through the SCDE.

SCDE Assurances and Terms and Conditions for Federal Subawards

Communicate with your federal program managers to ensure that you receive a copy of the signed Assurances and Terms and Conditions

SCDE Assurances and Terms and Conditions for Federal Subawards

Remember!

The grantee shall retain federal grant records, including financial records and supporting documentation, for a minimum of six (6) years after the end date of the grant when the final expenditure report claim for reimbursement and all final reports have been submitted, unless informed otherwise or in the case of litigation.

Procurement Requirements

Procurement Requirements

2 CFR 200.318 - 200.327

You must

- Have and **use** documented procedures
- Maintain oversight over contractors (**Contract Administration**)
- Maintain written standards of conduct covering conflicts of interest **to include disciplinary actions for violations**
- Award contracts to only responsible contractors possessing the ability to perform successfully

Procurement Requirements

You must

- Ensure all procurement transactions (acquisition of property or services) provide for full and open competition
- Ensure noncompetitive procurements are only awarded if one or more of the following circumstances apply
  - The acquisition of property or services does not exceed the micro-purchase (small purchase) threshold
  - Sole Source
  - Emergency
  - Federal awarding agency or pass-through entity authorizes it in writing
  - After solicitation of a number of sources, competition is determined inadequate

Procurement Requirements

You must

- **Maintain records sufficient to detail the history of procurement** which includes
  - Rationale of the method of procurement
  - Selection of contract type
  - Contractor selection or rejection
  - Basis for contract price

Issues Noted with Procurement

- Not following documented procurement procedures
- Missing or no records to support procurement
  - No documentation of solicitation
    - No documentation showing quotes or bids
  - No written justification for sole source or emergency procurements – **You must justify!**
  - No written contract for procurements
    - **Don’t forget** – Sole source procurements should have a written contract
- Emergency procurement does not meet definition of an emergency per district policy – **Is remodeling a wing of a high school during spring break an emergency? No.**

Additional Procurement Issues

- No written contract administration procedures
- No written standards for conflicts of interests and/or disciplinary actions for violations
- Missing contract provisions
- No documented process for determining if vendors have been suspended or debarred
- No written purchasing card policy
- Existing, unrelated purchase order used to make purchases

Contract Provisions

Appendix II To Part 200 – Contract Provisions For Non-Federal Entity Contracts Under Federal Awards

All contracts made by the LEAs under the Federal award must contain the provisions listed in Appendix II To Part 200 when applicable.

https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/appendix-Appendix%20II%20to%20Part%20200

Contract Provisions For Non-Federal Entity Contracts Under Federal Awards

1. Contracts for more than the simplified acquisition threshold
2. Termination For Cause and For Convenience
3. Equal Employment Opportunity
4. Davis-Bacon Act; Copeland “Anti-Kickback” Act

Contract Provisions

5. Contract Work Hours and Safety Standards Act
6. Right to Inventions Made Under a Contract or Agreement
7. Clean Air Act and the Federal Water Pollution Control Act
8. Debarment and Suspension

Contract Provisions

9. Byrd Anti-Lobbying Amendment
10. Recovered materials – See §200.323
11. Prohibition on certain telecommunications and video surveillance services and equipment - See §200.216
12. Domestic preferences for procurements – See §200.322

Debarment and Suspension

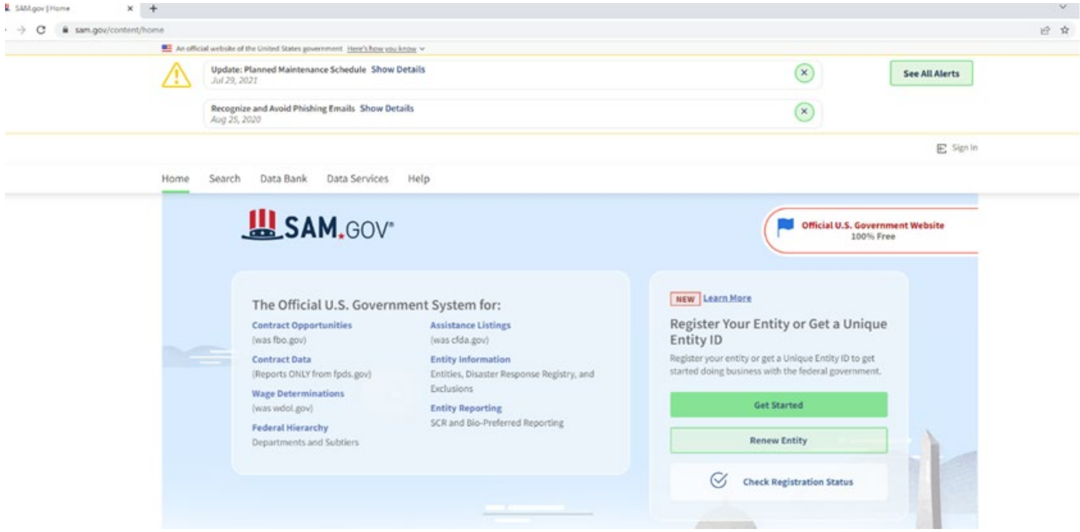
Debarment and Suspension

"A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 and 12689."

Checking Federal Debarment & Suspension Status

On the System for Award Management (SAM)'s website at

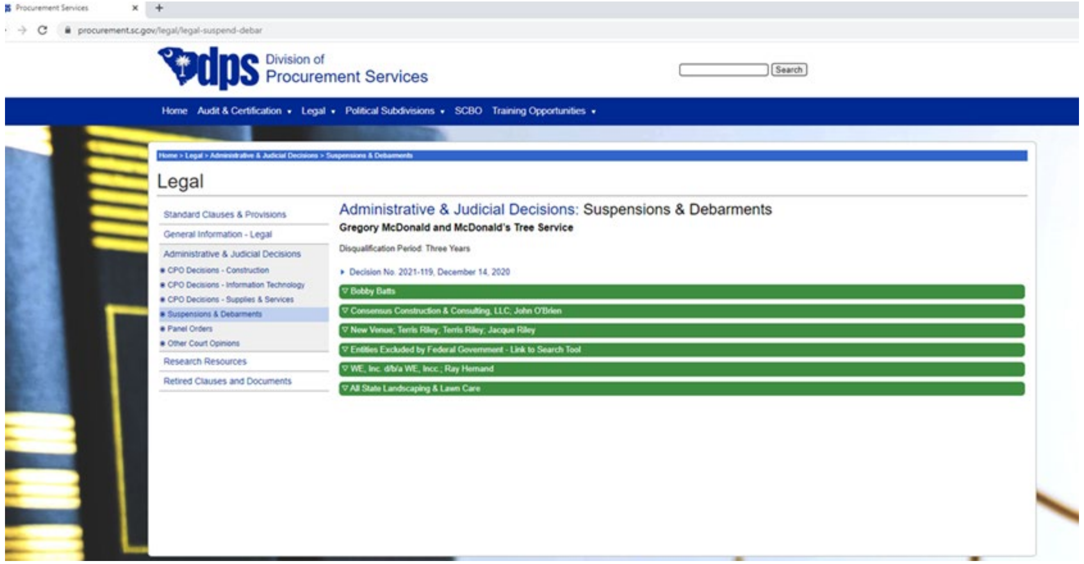
https://sam.gov/content/home



Checking State Debarment & Suspension Status

On the State Fiscal Accountability Authority – Division of Procurement Services' website at

https://procurement.sc.gov/legal/legal-suspend-debar#ditem-3252



Asset Listing Requirements

Asset Listing Requirements

- Per 2 CFR 200.313(d)(1) – "Property records must be maintained that include:
  - description for the property
  - a serial number
  - the source of funding for the property (including the FAIN)
  - who holds the title
  - the acquisition date
  - cost of the property
  - percentage of Federal participation in the project costs of the Federal award under which the property was acquired
  - the location
  - use and condition of the property
  - any ultimate disposition data including the date of disposal and sale of the property."

Issues Noted with Asset Listings

- During reviews, some districts did not have a complete asset listing as required by 2 CFR 200.313(d)(1)
- Common components that were missing include
  - FAIN
  - Source of Funding
  - Acquisition Date
  - Disposal Date
  - Sale price of the property

Example of Complete Asset Listing

ESSER I Equipment Inventory Control Procedure (for equipment purchased with ESSER I fund code only)

Physical Inventory Listing
2 C.F.R. §200.313(1)

LEA Name: Spartanburg School District Five

Inventory Control Number OR Fixed Asset	FAIN	Item Description	Use	Title	Purchase Cost	Percent Funded	Serial Number	Purchase Date	Person of Custody	Room Number/Location	Condition of Item	Reconciliation Action (i.e. okay, missing, different room, etc.) Date of Reconciliation
220001	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020009669	6/2/2020	Custodian	Transportation	Good	returned for warranty - replaced with SN B2020009656
220002	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020009656	6/2/2020	Custodian	Transportation	Good	10/28/2021
220003	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020010101	6/2/2020	Custodian	Transportation	Good	returned for warranty - replaced with SN B2020060965
220004	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020080976	6/15/20	Custodian	BFA	Good	10/15/2021
220005	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020083805	6/15/20	Custodian	FCM	Good	10/19/2021
220006	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020080838	6/15/20	Custodian	DRH	Good	10/20/2021
220007	S425D200019	Victory Backpack Electrostatic Sprayer	disinfecting areas	Spartanburg SD 5	$ 2,107.56	100%	B2020080825	6/15/20	Custodian	Transportation	Good	returned for warranty - replaced with SN B2020016578

Period of Availability

Period of Availability Requirements

- Per 2 CFR 200.403(h) – "Cost must be incurred during the approved budget period."
- Per the Federal Assurances and Terms and Conditions, Part G: Obligation of Grant Funds – "Grant funds may not be obligated prior to the effective date or subsequent to the end or termination date of the grant period. No obligations are allowed after the end of the grant period."

Issues Noted with Period of Availability

- District submitted supporting documentation for expenditures that were outside of the period of availability
- Example: District claimed expenditures incurred prior to March 13, 2020. Therefore, expenditures incurred prior to March 13, 2020, are unallowable.

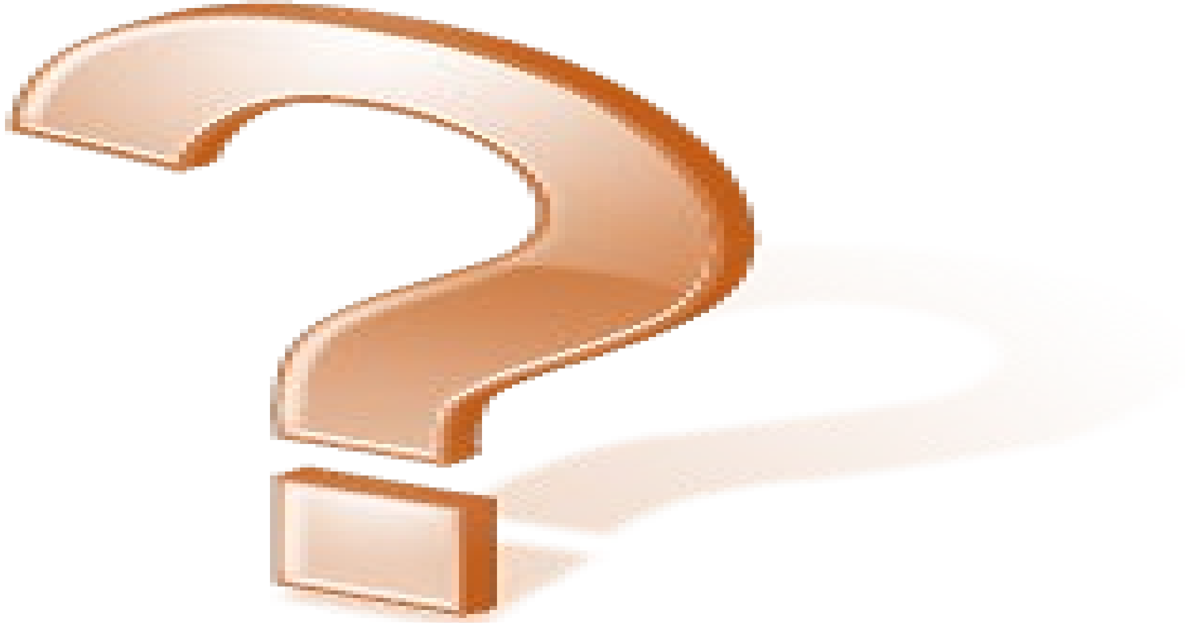
Issues Noted with Period of Availability

- Expenditure claim for a prior fiscal year was submitted for reimbursement in the subsequent fiscal year
- Example: Expenditure claim for quarter four of fiscal year 2019-20 submitted in GAPS as a quarter one expenditure claim in fiscal year 2020-21.

Be sure to…

Only request reimbursement for expenditures incurred during the period of availability. The period of availability is noted on the grant award notice.

Questions?



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