


THE
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 GROUP

Virtual Spring
 Forum 2023
 ESSER Allowability and
 Recent Updates

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Agenda


- Liquidation Extensions
- ESSER Use of Funds (Dec 2022 and Feb 2023 Guidance Updates)
- Disposition
- Construction and Davis-Bacon Requirements
- Monitoring

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Liquidation Extensions



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Late Liquidation FAQs

- Can you request an extension longer than 14 months?
 - Yes, but success is unlikely.
 - Technically liquidation period could be up to 4 years until Treasury Sweep.
 - However, separate requests for additional time will require "significant documentation" and an "extensive review" and will only be considered in "limited circumstances."
- Can GEER and ESSER extensions be submitted together?
 - No
- How is "low risk" defined?
 - By the state.

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Commitments Beyond Liquidation Period

- Generally, it is not good stewardship of Federal funds or prudent business practice to prepay for services that will extend many years into the future.
- However, under limited circumstances where a grantee or subgrantee timely obligates ESSER or GEER funds, ESSER- or GEER-funded activities may continue for a reasonable time beyond the liquidation period (including an approved late liquidation period). (ED FAQ E-3.d Dec 2022)

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Commitments Beyond Liquidation Period (cont.)

- ED says they should only be offered in limited situations, considering:
 - Whether the funds were properly obligated and liquidated in a timely manner;
 - Whether the activities would be allowed to extend beyond the liquidation period under applicable State and local procurement rules
 - Whether the extended activities constitute a reasonable and necessary use of Federal funds; and
 - Whether prudent business practices...would support the continued activities for the length of time proposed.
- The SEA, LEA, or subgrantee would be responsible for returning to the Federal government the cost of any services that were paid with Federal funds but not received.

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Commitments Beyond Liquidation Period (cont.)

- ARP ESSER Funds – current liquidation period Jan 28, 2025
 - Possible liquidation extension until March 31, 2026
- Factors to document:
 - Timely obligations and liquidations during approved periods.
 - That the activities would be allowed to extend beyond the liquidation period under applicable State and local rules.
 - That the activities constitute a reasonable and necessary use of Federal funds; and
 - That prudent business practices would support the continued activities for the length of time proposed.

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New Guidance Administrative Costs During the ESSER I and GEER I Liquidation Period

- ED notice February 1:
<https://oese.ed.gov/files/2023/02/Administrative-Costs-During-the-ESSER-I-and-GEER-I-Liquidation-Period.pdf>


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Administrative Costs During Liquidation Period – ESSER I/GEER I

- Administrative Contracts
 - State or subgrantee can continue to use ESSER/GEER I to pay costs of a contract throughout the liquidation period if the funds were obligated before Sept 30, 2022
- Salaries
 - May NOT use ESSER/GEER I to pay employee salaries of State or subgrantee who is administering program after Sept 30, 2022
 - Because obligation of these funds does not occur until work is performed 34 CFR 76.707.

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New Guidance Obligated But Unused ESSER I or GEER I Equitable Services

ED Notice February 1: <https://oese.ed.gov/files/2023/02/Obligated-But-Unused-ESSER-I-or-GEER-I-Equitable-Services-Funds.pdf>

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Obligated But Unused ESSER I/GEER I Equitable Services


Can LEAs use CARES Act funds that were reserved for ES but, based on consultation, were not needed to meet the needs of non-public students/educators?

- Yes, for valid obligations in the LEA's public schools that were incurred on or before Sept 30, 2022
- "The LEA would execute the appropriate accounting adjustments to reflect properly obligated costs to access the unused CARES Act funds originally reserved for the provision of equitable services, provided such adjustments are consistent with State and local accounting requirements and policies."

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Updated Guidance ESSER and GEER Use of Funds FAQs

ED Guidance Dec 2022: <https://oese.ed.gov/files/2022/12/ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update.pdf>

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ESSER/GEER Updated Guidance

- Published December 2022
- Consolidates earlier guidance documents and responses to States
- Appendix B – Related FAQs
 - Section 1 - Vaccination and Testing Use of Funds
 - Section 2 - Incentives for COVID Screening Testing
 - Section 3 – Use of Funds for Student Transportation
 - Section 4 – Promoting Public Safety
 - Section 5 – Use of Funds to Prevent, Prepare for, or Respond to COVID-19
- Some new guidance/material on ED views

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The COVID Tie Still Critical.

1. **Be an allowable use of ESSER funds**
 - Any of the ESSER funds may be used to support all of the allowable uses of funds listed in any of the ESSER Programs (ESSER FAQ A-1)
2. **Prevent, Prepare and Respond to Coronavirus** (ESSER FAQ B-6)
 - For needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger post-pandemic (to address pre-existing challenges that, if left unaddressed, will impede recovery from the pandemic)
3. **Be allowable under EDGAR (including in approved plan, prior approvals, necessary, reasonable, allowable, etc.).**

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Use of Funds – Multi-Year Subscriptions/Licenses

- Maybe?
- Generally, it is not good stewardship of Federal funds or prudent business practice to prepay for services that will extend many years into the future.
- However, under limited circumstances where a grantee or subgrantee timely obligates ESSER or GEER funds, ESSER- or GEER-funded activities may continue for a reasonable time beyond the liquidation period (including an approved late liquidation period).



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Can the LEA subgrant ESSER Funds? (Updated FAQ A-24 Dec 2022)

- No. There is no authority in the CARES, CRRSA, or ARP Acts for a subrecipient to award subgrants with their ESSER or GEER funds.
 - Aligns with 34 CFR 76.50

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Can ESSER funds be used as “matching” funds in other Federal programs? (Updated FAQ E-11.a Dec 2022)

- Generally, no.
- Federal funds may not be used to meet a matching requirement unless the Federal statute authorizing those funds specifically provides that they may be applied to matching or cost-sharing requirements of another Federal program. (2 CFR 200.306(b)(5)).
- The CARES, CRRSA, and ARP Acts do not provide specific authority to use ESSER or GEER funds as a match for any other Federal programs.
- However, ESSER or GEER funds may be used for cost-sharing or matching for the AmeriCorps program because the AmeriCorps statute authorizes the use of Federal funds for the match; for more information, see: <https://www2.ed.gov/policy/fund/guid/ameriCorps-matching-letter.pdf?src=grants-page>

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Use of Funds – Mitigate Flood, Tornado and other Natural Disaster-related Damage (Updated FAQ B-10 Dec 2022)

- Yes, in limited circumstances.
 - To the extent there are activities that are necessary to meet students’ needs in response to the pandemic, including needs exacerbated by a recent natural disaster, ESSER or GEER funds may be used to cover the costs consistent with the ESSER or GEER allowability considerations (i.e., allowable under the statute and consistent with the Uniform Guidance).
 - Example: To the extent that a natural disaster has caused damage to school infrastructure and buildings that would increase the risk of virus transmission or impact in-person learning, such as flood or fire damage, then ESSER or GEER funds may be used to cover the costs of activities to reduce that risk.
 - It is important for an LEA to maintain documentation and written justification as to how uses of ESSER or GEER funds are related to the COVID-19 response, particularly where costs are closely associated with damage from a natural disaster.
 - Should also look at available FEMA funding and/or insurance recovery

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Use of Funds – Utilities or Gasoline (Updated FAQ B-11 Dec 2022)



- Yes.
- Generally, ESSER or GEER funds may be used to support activities that are necessary to maintain the operation and continuity of services in the LEA as schools and students recover from the pandemic.
- For example, there may be instances where the use of funds to support this type of cost would be acceptable, such as in a case where an LEA has incurred additional expenses for utilities due to efforts related to improving indoor air quality.

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Use of Funds – Paying Student Fees (Updated FAQ B-12 Dec 2022)

- Yes, under certain circumstances.
 - Because ESSER or GEER funds may be used to support activities addressing the unique needs of students from low-income backgrounds, students with disabilities, English learners, students of color, students experiencing homelessness, and children and youth in foster care, and help students recover from the pandemic
- An LEA may use ESSER or GEER funds to pay fees, including outstanding balances, to help ensure equitable access to programs that meet students' social, emotional, mental health, and academic needs.
- Alternatively, an LEA could use ESSER or GEER funds to support such activities for all students, such that no fee is charged.

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Use of Funds – Paying Students (Updated FAQ C-11 Dec 2022)

- An LEA may not provide direct monetary rewards to students or families for required school attendance.
 - Generally mandatory activities can not be compelled by any type of incentives.
- However, ESSER or GEER funds may be used to develop and pay for recognition programs that encourage student attendance (e.g., rewarding strong or improved attendance through eligibility to participate in special events for a class) (see FAQ C-23.a).
 - Incentives may be offered for optional activities or programs.

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Use of Funds – Meals for Students (Updated FAQ C-16 Dec 2022)

- Yes, under certain circumstances.
- Typically provided through U.S. Department of Agriculture (USDA) or other Federal programs.
- However, if such funding is not available, or additional funds are necessary, an LEA may use ESSER or GEER funds to provide meals if the need arises from or relates to recovery from the pandemic.
 - For example, ESSER or GEER funds could be used to increase food service staff capacity; cover additional labor costs associated with serving meals to students during the pandemic; or support COVID-19 pandemic-related expenses, such as school meal service equipment/supplies, meal packaging, and transportation services.

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Use of Funds – Waive Student Meal Balances (Updated FAQ C-16.a Dec 2022)

- To the extent a low-income family's ability to pay for school meals has been impacted by the COVID-19 pandemic, an LEA may use ESSER or GEER funds to cover the student's school lunch balance.
 - As noted in FAQ C-16, the Department encourages the LEA to first utilize funding and flexibilities provided by USDA in addressing the costs associated with providing school meals.
 - This does not mean that money may be placed in the non-profit school food service account for school meals to refill the account generally.

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Use of Funds – Video Surveillance Systems (Updated FAQ B-14 Dec 2022)


- Only allowable in limited circumstances
- Must consider other factors/federal requirements, including nondiscrimination and privacy considerations, State/local laws, and maintain clear policies.
- "FAQs on Photos and Videos under FERPA" at <https://studentprivacy.ed.gov/faq/faqsphotos-and-videos-under-ferpa>
- As a best practice, LEAs should only collect, use, and retain the minimum amount of PII that is relevant and necessary to accomplish an authorized purpose
- LEAs should have clearly established policy on use of video systems on school property

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Disposition



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What if equipment or supplies ARE still needed in ESSER or GEER programs?

- Equipment
 - Equipment must be used by the State/LEA as long as needed, whether or not the project or program continues to be supported by the Federal award (2 CFR 200.313(c)(1)).
- Supplies
 - Generally – supply disposition required when “not needed” (2 CFR 200.313(e)(2)).

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Disposition of Equipment by SEA

- For States that used ESSER or GEER funds to purchase **equipment** and find that the item is not needed for authorized purposes under ESSER or GEER or for any of the State's other Federal programs, a State must dispose of the equipment in accordance with State laws and procedures.
 - Includes EANS property.
 - See ED Guidance (August 2022): <https://oese.ed.gov/files/2022/08/EANS-Disposition-Clarification-8-2-22.pdf>

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Disposition of Equipment by LEA

- LEAs that used ESSER or GEER funds to purchase equipment and find that the item is not needed for authorized purposes under ESSER or GEER or for any of the LEA's other Federal programs
 - and where the equipment has a current per unit fair market value of \$5,000 or less, may be retained, sold, or otherwise disposed of without additional responsibility to the Department.
- If an item of equipment has a current per unit fair market value in excess of \$5,000, the LEA may retain or sell the equipment.
 - In this case, USED is entitled to an amount calculated by multiplying the current fair market value or proceeds from the sale by the Department's share or proportion of the cost of the original purchase. (2 CFR 200.313(e)).
 - Plus keep up to \$500 for administrative costs.

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Disposition of Supplies

- If there is a residual inventory of supplies that are not needed exceeding \$5,000 in total aggregate value, the State or LEA may retain or sell the supplies but, in either case, must compensate the Department for its share per 2 CFR 200.313(e)(2).
 - A State or LEA may calculate the total aggregate value when disposition occurs - e.g., at the end of each year for which supplies are disposed
- A State or LEA must make a good faith effort to sell unneeded supplies purchased with ESSER or GEER funds in accordance with 2 CFR 200.314(a) and document its efforts.
 - If a State or LEA cannot find a buyer and cannot use the supplies itself, the State or LEA has no further obligation to the Department.

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Construction and Davis-Bacon



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Using ESSER/GEER Funds for Construction

- Allowable, with caution.
 - MANY restrictions and additional regulatory requirements
 - Timeliness as a concern
- Guiding principles of allowability:
 - Must be necessary/reasonable
 - Must be allocable to ESSER/GEER, meaning
 - Intended to "prevent, prepare for, and respond to" COVID-19

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ED Cautions

- ED doesn't like construction generally:
 - "the Department strongly discourages LEAs from using ESSER or GEER funds for new construction because this use of funds may limit an LEA's ability to support other essential needs or initiatives. Extensive remodeling, renovation, and new construction are often time-consuming, which may not be workable under the shorter timelines associated with ESSER and GEER funds."
 - "the burden remains on grantees and subgrantees to maintain the appropriate documentation that supports the expenditure"
- ED especially doesn't like construction on athletic facilities:
 - "This would not be an allowable use of funds unless there is a connection between the expenditure and preventing, preparing for, or responding to COVID-19, considering the specific facts and circumstances of a project. ...It is unclear, for example, how constructing a swimming pool is related to the pandemic or otherwise allowable under the CARES, CRRSA, or ARP Act" (Updated FAQ B-9 Dec 2022)

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UGG Requirements for Construction

- Uniform Grants Guidance Requirements
 - Prior written approval (2 CFR 200.439) by SEA, Governor, or USED (depending on grantee)
 - Procurement requirements
 - Davis-Bacon prevailing wage requirements
 - Timely implementation
 - Domestic Preference (2 CFR 200.322)
- Other federal and state requirements including ADA accessibility, flood mitigation, protected ecosystems, etc.
- Detailed Contract Requirements: Appendix II to Part 200 (2 CFR 200.327)

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Federal Interest (Updated FAQ B-6.e Dec 2022)

- When SEAs or LEAS use federal funds to purchase land, construct a building, or make improvements, must:
 - Record the federal interest in the title of the property per agency instructions
 - Include a covenant of nondiscrimination during useful life of project
 - Agree not to dispose of, modify use of, or change terms or property without permission and instructions of awarding agency (OMB Standard forms 424B and D; Assurances for Non-Construction and Construction Programs)
 - Follow reporting requirements in the Uniform Guidance that are triggered when Federal funds are used to acquire or improve real property. (2 CFR 200.310-200.313).
 - Must report to the pass-through on the status of the property acquired with federal funds annually (unless different time period established) for at least the first 15 years (2 CFR 200.330)

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EDGAR Construction Requirements

34 CFR 76.600/ 75.600: EDGAR regulations regarding federal title/interest, historic registration, reasonable time for completion and sufficient operating funds, etc.

- **Title and Use**
 - A district must have and be able to demonstrate title or other interest to the site where the construction is taking place, including right of access, that is sufficient to ensure the grantee's undisturbed use and possession of the site for 50 years or the useful life of the facilities, whichever is longer (34 CFR 75.603).

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Davis – Bacon Act

- All federally-funded contracts over \$2,000
 - *Includes minor remodeling, renovation, repair, and/or construction of public buildings or public works*
 - Funded in whole or in part by federal dollars
 - Once DBA applies to the prime contract, it applies to all subcontractors even if individual subcontracts are under threshold
 - Must include language in the contracts that all contractors and subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates).
- Administered by Department of Labor's Wage and Hour Division

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Who bears responsibility for Davis-Bacon?

- Contractors and subcontractors must:
 - Pay covered workers weekly
 - Submit weekly certified payroll records to the contracting agency.
 - Post the applicable Davis-Bacon wage determination with the [Davis-Bacon poster \(WHL 1321\)](#) on the job site in a prominent and accessible place where they can be easily seen by the workers.
- Contracting agencies must:
 - Ensure contract includes Davis-Bacon provisions where applicable and determine prevailing wage schedule applicable
 - Ensure payroll records are received and align with prevailing wage
 - Confirm poster is visible on work site
 - Confirm those making less than prevailing wage are in qualified apprenticeship programs

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What are the biggest items ED will be looking for in monitoring construction?

- Is there a tie to the pandemic?
 - ED doubled down on this requirement in recent updated guidance
 - Has said it can go to "emerge stronger" – some conflict
 - Tie must be articulated
- What were the other options? What were the other things LEA spent money on?
- Was it completed within period of availability?
- Did LEA comply with requirements on federal interest, Davis-Bacon?
- Did SEA monitor compliance with requirements? What guidance did SEA provide?

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Monitoring



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ESSER Monitoring

- CARES ESSER monitoring protocols:
- <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/esser-comprehensive-monitoring-protocols/>
- Supplements State reporting
- CRRSA/ARP will look a little different
 - E.g., Does not include EANS

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State	Date	Report Link	Closout Letter
Tennessee	April 2020	PDF PDF	PDE
Kentucky	August 2020	PDF	No findings
Indiana	October 2021	PDF	PDE
Iowa	October 2020	PDF	PDE
Texas	November 2020	PDF	PDE
Montana	December 2020	PDF	PDE
North Carolina	January 2021	PDF	PDE
Nevada	January 2021	PDF	PDE
Oklahoma	February 2021	PDF	PDE
West Virginia	February 2021	PDF	PDE
Maine	November 2021	PDF	Pending
Nebraska	June 2022	PDF	No Finding
Wisconsin	August 2022	PDF	No Findings
California	July 2022	PDF	PDE

GEER and ESSER Monitoring Reports
<https://oese.ed.gov/offices/american-rescue-plan/performance-and-reporting/>

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ESSER Top Monitoring Findings (so far)

- Lack of internal risk assessment
- Missing required policies and procedures
- Cash management
- Lack of subrecipient monitoring process
- Not complying with procurement requirements (or following state versus federal requirements)

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Texas – CARES Act GEER Funds Targeted Monitoring Report: Office of the Texas Governor

- **Required Actions Cash Management:** Rather than advance the entire subaward to subrecipients, OOG must limit advance payments to actual and immediate cash requirements.
- **Required Action Internal Controls:** Lack of internal risk identification and assessment process, and a process for monitoring the operation of an organization's internal controls.
 - 60 days to create a process to identify and review internal controls of the agency.

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CARES Act - GEER Funds Targeted Monitoring Report: Office of the West Virginia Governor

- **Required Action Cash Management:** Rather than advance the entire subaward to subrecipients, OOG must limit advance payments to actual and immediate cash requirements.
 - Return unexpended advance payments; remind subrecipients of CMIA and "immediate cash needs"; calculation of required interest on cash advances and return over \$500.
- **Required Action Financial Management:** Lack of required financial allowability and reconciliation procedures. (60 days to submit procedures)
- **Required Action Internal Controls:** Lack of internal risk identification and assessment process, and a process for monitoring the operation of an organization's internal controls.
 - 60 days to create a process to identify and review internal controls of the agency.
- **Required Action Subrecipient Monitoring:** No subrecipient monitoring process. (60 days to create a plan)

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Maine Comprehensive Performance Review Report FY 2020 ESSER and GEER

- **Recommended Action Debarment/Suspension Review:** have a process in place to verify vendor debarment and suspension at the state level as part of their internal control system as part of the risk assessment process.
- **Required Action Subrecipient Monitoring:** MDE noted that, while they have informal monitoring and review activities with LEAs, its subrecipient monitoring process had not been fully developed and implemented.
 - Within 60 business days, MDE must provide a plan and timeline to implement a post-award fiscal monitoring process.

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California ESSER Program Monitoring FY 2022

- **Required Action Audit:** Upload audit to Federal Audit Clearinghouse (untimely – past 9-month requirement) 2 CFR 200.512(a)(1)
- **Recommended Action Debarment/Suspension Review:** have a process in place to verify vendor debarment and suspension.

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ED OIG Audits

- <https://www2.ed.gov/about/offices/list/oig/disasterrecovery.html>
 - No ESSER OIG Audits released... yet!
- ED OIG Planned ESSER work:
 - Survey of School Districts' Use of ESSER Funds for Technology*
 - States' Oversight of School Districts' ARP ESSER Fund Plans and Spending
 - Kentucky* and Washington*
 - OESE's Oversight of ESSER Fund Grants (*planned*)

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ED OIG Stimulus Findings (examples)

Findings:

1. Unallowable costs of a GEER initiative including TVs, air conditioners, and Christmas Trees. (Oklahoma GEER Audit)
2. Improperly used \$9K for software subscriptions that extended beyond the 1-year period of performance. (Lincoln College HEERF Audit)
3. Improperly used \$80K of institutional funds to purchase multiyear software subscriptions that extend beyond the grant period. (Remington College HEERF Audit)
4. College failed to follow federal procurement for its contracts with HEERF. (Remington College HEERF Audit)

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