

# Oklahoma Schools COVID-19 Prevention Project 723 Sub-Grant Monitoring Tool

Monitoring the implementation of federal grant programs and the use of federal program funds is an essential function of the U. S. Department of Education (USDE). Federal grant programs awarded to State Educational Agencies (SEAs) have the potential for positively impacting the education of our nation's children. In support of the mission of improving the teaching and learning of children attending high-poverty schools, this document, designed for the 2021-2022 school year, describes the purpose, rationale, and process used by Oklahoma's SEA, the Oklahoma State Department of Education (OSDE), for monitoring Local Educational Agency (LEA) implementation of federal programs in alignment with the guidelines provided by USDE.

## Definition and Purpose of Monitoring

Monitoring is the regular and systematic examination of a state's administration and implementation of a federal education grant, contract, or cooperative agreement administered by the USDE. Monitoring the use of federal funds, in accordance with 2 CFR 200.300, assures compliance with applicable federal requirements and ensures that all children have an equitable opportunity to obtain a high-quality education.

Monitoring assesses the extent to which states provide leadership and guidance to LEAs and schools in the implementation of policies and procedures that comply with the statutes and regulations of all participating federal programs.

The OSDE has received funding from the Oklahoma State Department of Health (OSDH) through the Center for Disease Control and Prevention (CDC) to keep schools open and kids learning safely in classrooms by providing free, in-school COVID-19 testing to students who opt in with their parent or guardian's permission. Schools must make a good faith effort to test 5% of the total student population each month for COVID-19. This can include students, teachers, staff, volunteers, etc. - anyone who is present for any part of the day in the individual school. Participating schools are also eligible to receive reimbursement for other supplies to implement additional mitigation strategies.

The majority of set-aside funds provided to the OSDE for the purpose of administering these CDC/OSDH funds to Local Education Agencies (LEAs) was used to provide additional support to LEAs through the Project 723 non-competitive grant to allow them to hire personnel for grant-related activities and purchase supplies to support students, educators, and their community to help mitigate the spread of the COVID-19 pandemic. A total of \$61 million was allocated to LEAs for this one-time, one-year sub-recipient grant. A non-competitive grant was held in September 2020, continues until all funds are allocated, and LEAs were awarded anywhere from \$50,000 to \$1,000,000 in funding, depending on the student population size.

Pursuant to Code of Federal Regulations 2 CFR, Part 200.331, monitoring and reporting program performance, the OSDE, as the grantee, is responsible for managing the day-to-day operation of grant and sub-grant supported activities to assure compliance with federal regulations. It is the grantee's responsibility to ensure that federal funds are spent according to the prescribed federal program requirements.

In accordance with P.L. 114–95, enacted December 10, 2015, of the Every Student Succeeds Act (ESSA), USDE requires that all LEA sub-recipients receiving federal funds participate in a monitoring and evaluation process as an accountability component. Federal grant monitoring enables the OSDE to work collaboratively with LEAs by providing them with high-quality technical assistance for fiscal and programmatic planning and implementation of all services provided for students, teachers, and principals on behalf of their federally funded programs.

The overall purpose of this tool is to provide monitoring and evaluation of these federal funds to ensure their appropriate use, document that funds are spent effectively to accomplish the intended purpose and are used in accordance with the terms of the grant award, document the measurement of performance goals, and review information to provide technical assistance. Thus, monitoring will not be a one-time event. A mid-year evaluation report will be due on February 15, 2022. The grant will end June 30, 2022, and a final evaluation report will be due no later than July 31, 2022. In addition, ongoing technical assistance will be provided to LEAs as they strive to comply with all grant requirements, taking into account the amount and time limitations of the grant and associated risks.

## Monitoring

Monitoring schedules will in most instances be risk-based and may consider factors other than grant or award amounts. The risk assessment will include:

- Prior grant experience
- Single audit information
- Capacity to administer a grant, including record-keeping, financial transactions, and reporting
- Past monitoring
- Incorrect documentation submissions
- Failure to submit timely reports
- Failure to submit a COVID-19 testing plan
- Failure to show proof consent forms are on file for minors (e.g., students) and adults participating in COVID-19 on-site testing
- Citizen complaints
- Repeated requests for time extensions

## Completion of Grant

A final review of grant activity, accomplishments, expenditures, reports, and any other contractual information will be conducted at the completion of the grant. The above monitoring can be accomplished through various means based on the needs of the

grant recipient. Techniques to be used consist of periodic written reports, requests for disbursement documentation, submission and review of required reports, telephone contacts, and, if applicable, an online review of grant data.

## Monitoring Schedule

Monitoring is performed according to each program requirement. The OK Schools COVID-19 Grant Project 723 will track the following:

- Contract #
- Grantee Name
- Monitoring Type
- Date Scheduled
- Date Completed
- Grantee Response
- Date Monitoring Completed/Closed

## Monitoring Types

Each program has a monitoring strategy and follows state and federal guidelines. The OSDE Executive Director for Innovative Programs will analyze the mid-year report and the final evaluation report and may perform desktop or on-site reviews of the LEAs based on a monitoring rubric point system. The OSDE will use the Risk Assessment Analysis completed by the agency's Office of Federal Programs to determine the risk analysis for each sub-grantee and will add additional points to this rubric based on the completion of the mid-year and final evaluation reports. A mid-year grant evaluation report for each sub-grantee will be due on February 15, 2022. LEAs who score within monitoring range will receive either a desk review or an on-site monitoring of the OK Schools COVID-19 Grant Project 723 no later than May 31, 2022. All sub-grantees will receive a checklist of the items that will be reviewed.

## Desk Review or Warranted On-Site Monitoring

Desk monitoring will be performed for an LEA that is deemed moderate-risk based on their federal program's risk analysis and their completion of the Mid-year sub-grant evaluations final evaluation report. This will also allow the grant project director an opportunity to judge the need to provide technical assistance to sub-grantees and determine if desk monitoring can be completed or if an on-site review is warranted. The desk review or warranted on-site review will be completed no later than May 31, 2022. The Executive Director for Innovative Programs will provide a checklist in advance of the desk review or warranted on-site review to ensure that materials can be gathered for the desk monitoring or warranted on-site visit.

## Scheduling

The actual scheduling of monitoring efforts will be based on an assessment of risks in two broad areas:

- Compliance – the likelihood that the grantee may violate state or federal regulations, fails to comply with grant agreement or statutory requirements, or is open to fraud and abuse.

- Performance – the likelihood that, even without actual compliance violations, the results of the activity may not result in the desired outcome for the grant.

## Documentation and Analysis

### Evaluation Format

The sub-grantee is expected to provide a mid-year and final grant evaluation for the OK Schools COVID-19 Grant Project 723 which will include a summary of activities and deliverables completed, and a budget narrative. There is no flexibility for these reports, and if the LEA fails to file the required reports within the allowable timeframes, the grantee may be deemed in non-compliance with the program. As a result, OSDE may take steps to recover funding and/or stop all funding to the grantee.

Program staff will review the documents to make sure they are complete, and that the information agrees with any requests for disbursement, periodic reporting, and monitoring checklist and the terms of the grant agreement.

### Monitoring Records

The Executive Director for Innovative Programs will fully and accurately document all monitoring efforts. A monitoring section of the grant file will be maintained for each grantee and will include:

- Monitoring Plan grant risk matrix worksheet
- Desk or site review monitoring checklist and follow-up letter/report
- The independent audit report from the OSDE OCAS/Financial Accounting Office with any findings and a copy of the Corrective Action Plan proposed by the LEA
- Mid-year and final evaluation for the project
- Copies of email, memos, or other written correspondence with grantee, including notification informing grantee of the results of monitoring, letters following up on monitoring results, or monitoring compliance

## Staffing, Scheduling & Reporting Structure

### Staffing and Scheduling

The Executive Director for Innovative Programs will be responsible for ensuring that the grants are monitored on a timely basis. That action may be completed through a desk review or on-site monitoring if the monitoring rubric warrants a review. The grant project director will maintain a monitoring schedule that will track all monitoring activity from start to finish.

### Reporting Structure

The Executive Director for Innovative Programs reports to the Chief Innovation Officer and Deputy Superintendent of Federal Programs. If any problems arise with a grant, the grant project director will immediately communicate that information to this direct

supervisor. Once problems or issues have been identified, the grant project director will draft a monitoring letter to the sub-grantee.

## Follow Up

The grant project director will issue a report to the sub-grantee via a letter on a desk or on-site monitoring within 30 days of the event, in most cases. The monitoring letter may include corrective actions/findings or concerns. A finding is a violation of regulation or policy requiring correction. A concern is a problem that if not addressed may result in a violation of regulation or policy. A letter with findings will state the violation and a suggested corrective action plan.

The Corrective Action will include:

1. A description of each finding and recommendation
2. Specific steps to be taken to implement the recommendation
3. A timetable for performance of each corrective action
4. A description of future monitoring to be performed to ensure implementation

If a non-Federal entity fails to comply with Federal statutes, regulations, or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in OMB § 200.207- Specific Conditions. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances:

- a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity
- b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance
- c) Wholly or partly suspend or terminate the Federal award
- d) Initiate suspension or debarment proceedings as authorized under 2 CFR Part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency)
- e) Withhold further Federal awards for the project or program
- f) Take other remedies that may be legally available

*[OMB, § 200.338 Remedies for noncompliance]*