



The
Good,
the Bad,
and the
Audit



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Kathy Dodd, Ph.D., Chief Innovation Officer &
Deputy Superintendent of Federal Programs

Matt Colwell, Executive Director of School Success

Michelle Dunn, Executive Director of Federal Programs

Rick Pool, Executive Director of Finance and Audit



Meeting Agenda



The Good: Matt and Michelle



The Bad: Michelle



The Audit: Rick



Optional "Q and A" following the meeting



Use the chat to ask questions or provide feedback throughout the presentation





The Good

Expanding Allowability

The Good: Expanding Allowability

Tutors: Current situation

- OCAS

Job Class 415 Tutor (B). Provides academic instruction (e.g., in English, mathematics, and foreign language) to students requiring additional assistance outside of the classroom. They must be certified teachers who met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.

- GMS Verification-Tutor page
- Certification required in grade and subject area

The Good: Expanding Allowability

Tutors

- No certification requirements (language removed from OCAS)

Job Code 415: Tutor (B). Provides academic instruction (e.g., in English, mathematics, and foreign language) to students requiring additional assistance outside of the classroom. ~~They must be certified teachers who met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.~~

Object Code 139 Other Certified Temporary Compensation. Hourly, Daily Rate. (i.e. tutoring would fall here, since not contracted to tutor...it's the teacher choice to regularly or intermittently tutor). Code temporary extra work to object code 140 series.

Object Code 149 Other Noncertified Temporary Compensation. Hourly, Daily Rate. (i.e. tutoring would fall here, since not contracted to tutor...it's the teacher choice to regularly or intermittently tutor)

- Connections to classroom teacher and instruction still expected
- SPR only for FTE
- Supporting Documentation
- No GMS Tutor Page

The Good: Expanding Allowability

Recruitment & Retention

Stipends and Bonuses

- Not allowable under traditional Title programs, but allowable in ESSER
- Must include Meaningful Consultation with representative stakeholder group
- Implement "common sense" SPR practices
 - No need to update SPR until EOY for stipends
- Include Supporting Documentation
- Don't compensate the Superintendent with Federal Funds!

The Good: Expanding Allowability

Dual & Concurrent Enrollment under ESSA

(e) USE OF FUNDS FOR DUAL OR CONCURRENT ENROLLMENT PROGRAMS. —

IN GENERAL. — A secondary school operating a schoolwide program under this section may use funds received under this part to operate dual or concurrent enrollment programs that address the needs of low-achieving secondary school students and those at risk of not meeting the challenging State academic standards.

FLEXIBILITY OF FUNDS. — A secondary school using funds received under this part for a dual or concurrent enrollment program described in paragraph (1) may use such funds for any of the costs associated with such program, including the costs of

- (A) training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, for the purpose of integrating rigorous academics in such program;
- (B) tuition and fees, books, required instructional materials for such program, and innovative delivery methods; and
- (C) transportation to and from such program.

Dual and Concurrent Enrollment under State Law [70 O.S. Section 11-103.6\(G\)\(5\)](#)

5. If a student enrolls in a concurrent course, the school district shall not be responsible for any costs incurred for that course, unless the school district does not offer enough course selection during the student's secondary grade years to allow the student to receive the courses needed to meet the graduation requirements of this section. If the school district does not offer the necessary course selection during the student's secondary grade years, it shall be responsible for the cost of resident tuition at an institution in The Oklahoma State System of Higher Education, fees, and books for the concurrent enrollment course, and providing for transportation to and from the institution to the school site.

The Good: Expanding Allowability

Dual & Concurrent Enrollment Changes

- ESSER, Title IA, and Title IV-A can cover costs for dual and concurrent enrollment for students in Title I schoolwide schools.
- Eligible expenses would include funds for tuition, fees, books, and transportation.
- Don't forget meaningful consultation/CNA and meeting other requirements under each title (i.e., at least 20% for Safe and Healthy Schools under Title IV-A, if you receive \$30,000 or more)

The Good: Expanding Allowability

Addressing Lost Instructional Time (at least 20% Set Aside of ARP)

- Expanded Learning
 - In-School Acceleration
 - Tutoring
 - Out-of-School time programs
 - Summer learning and enrichment
- Supporting Equitable Access and Effective Use of Technology
- Student Support Services
 - Community Schools
 - SEL Resources
- Professional Development
 - Instructional Coaches

The Good: Expanding Allowability

Property (Equipment over \$5,000)

These property expenditures are allowable and pre-approved for the identified purpose IF the expenditure is necessary and reasonable for the performance of the ESSER award.

| Purchase | Justification and Other Considerations |
|-------------------------------------|---|
| Air Purification Systems | Improve air quality |
| Sanitization Equipment | Prevent the spread of disease |
| Server Upgrades | Boost capacity for educational technology |
| Copier | Produce individual instruction resources for in-person and distance learning |
| Security Cameras | Conduct contact tracing and student safety |
| School Building Sound System | Emergency notifications and student safety |
| Outdoor Sound System | Emergency notifications and outdoor learning opportunities |
| Schoolwide Phone Systems | Emergency notifications and increased community and family engagement |
| Vehicles for Student Transportation | Increase social distancing; ex., additional bus routes. For reference see the Oklahoma Student Transportation FAQs |

The Good: Expanding Allowability

Construction Projects

These construction projects are allowable and pre-approved. You will still need to sign assurances and we will have a process within the GMS application to do this. If you have construction projects that fall outside this list, you will be required to complete a COVID Construction Application.

| Purchase | Justification and Other Considerations |
|-----------------------------|--|
| HVAC Units and Installation | Improve ventilation and air quality |
| Window Replacement | Improve ventilation (i.e., windows that do not open replaced by operational window) |
| Door Replacement | Improve ventilation and air quality or to improve student safety |
| Replacing Flooring | Replace flooring for easier cleaning and sanitization or replacing carpet for better air quality |
| Roof Repair/Replacement | Reduce leaking and mold build up; improve air quality |
| Classroom Expansion | Allow for social distancing; includes outdoor classroom spaces |
| Playground Equipment | Expand space for social distancing during recess |



Clarification and Confirmation



The Bad

Protective Limitations

The Bad: Protective Limitations

Additional ESSER guidance and direct conversations with USDE determined that previously allowable expenditures have new spending constraints:

- Utilities
- Property/Casualty Insurance
- Surety Bonds
- Workers' Compensation

The Bad: Protective Limitations

Reoccurring Expenses: Utilities, Property-Casualty Insurance, Surety Bonds, Workers Compensation

The above expenses will be allowable under the following circumstances:

- Budget Shortfall: If an LEA has had a loss in revenue (ex., decreased enrollment), then the LEA could use ESSER funds to supplement their budget in the amount of their shortfall. The LEA could document and claim utilities, insurance, etc. to ensure continuity of services.
- Increased Expenditures Related to COVID: If an LEA has had an increase in costs due to COVID (i.e., additional hours open for expanded learning, increased utility/insurance costs, or other rate increases due to COVID) and the LEA can show evidence of these increases, the LEA could claim an amount not to exceed the increase the actual



Clarification and Confirmation



The Audit

Preparing for the Microscope

The Audit: Preparing for the Microscope

- ESSER: Prevent, Prepare for, and Respond to COVID-19
- Policies and Procedures
 - Monitor your own compliance
 - Keep a Detailed Inventory, including all property
- Closely review all Assurances!
- Construction Documentation
 - [Davis-Bacon Act](#): Fair Wage requirements for contractors and subcontractors
 - Streamlined Construction Application: additional pre-approved projects, assurance in GMS, fewer responses required, allows for one application for similar projects at multiple sites, streamlined review process (we will link form when modification is complete)
- Engage in and document your Meaningful Consultation
- Ensure Disproportionately-Impacted Students are receiving additional assistance



Clarification and Confirmation

Our Team

Kathy Dodd, Ph.D., Chief Innovation Officer & Deputy Supt of Federal Programs
kathy.dodd@sde.ok.gov or 918.814.7748 (c)

Matt Colwell, Executive Director of School Success
matthew.colwell@sde.ok.gov

Michelle Dunn, Executive Director of Federal Programs
michelle.dunn@sde.ok.gov

Rick Pool, Executive Director of Finance and Audit
rick.pool@sde.ok.gov

John Keeling, Division Support Coordinator
john.keeling@sde.ok.gov or 405.521.6850 (o)