

WEB APPLICATION USER GUIDE

# ESSER Monitoring Manual



IDAHO STATE DEPARTMENT OF EDUCATION  
FEDERAL PROGRAMS | ESSER MONITORING

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## **GLOSSARY OF TERMS**

<b>Acronym</b>	<b>Meaning</b>
ARP	American Rescue Plan Act of 2021.
ARP (ESSER III)	Elementary and Secondary School Emergency Relief fund authorized under section 2001 of the ARP Plan of 2021.
Awarded	AN SEA awards fund when it makes a subgrant to an LEA
CARES (ESSER I)	Coronavirus Aide, Relief, and Economic Security Act
CRRSA (ESSER II)	Coronavirus Response and Relief Supplemental Appropriations
EDGAR	Education Department General Administrative Regulations
Expended	The actual spending of money; an outlay.
GEPA	General Education Provisions Act
G5	US Department of Education’s grant management and payment system.
iFARMS	Idaho Financial Accounting Reporting Management System
LEA	Local Educational Agency
Liquidated	Funds expended.
LMS	Learning Management System
Obligated	An action that commits funds.
Planned Uses of Funds	Remaining funds that have been earmarked or budgeted for specific purposes are considered “Planned Uses” of Remaining Funds.
Remaining Funds	The balance remaining after all expenditures through the end of the reporting period have been subtracted from the total award.
SEA	State Educational Agency
SEL	Social Emotional Learning

## **PURPOSE/INTRODUCTION**

The Elementary and Secondary School Emergency Relief (ESSER) funds were awarded to local educational agencies (LEAs) in accordance with the CARES, CRSSA, and ARP Acts to provide emergency relief funds and supports LEAs with addressing the impact that the Covid-19 pandemic has had on education. The State of Idaho was awarded \$642,806,196 in ESSER funds that were allocated to the LEAs. The total distribution of the Idaho ESSER awards are as follows:

<b>Grant</b>	<b>Allocated to LEAs</b>
CARES ESSER I - Flow Through	\$43,069,226
CARES ESSER I - State Set-Aside LMS	\$3,785,469
CARES ESSER I - State Set-Aside SEL	\$1,000,000
CRRSA Act - ESSER II F/T	\$176,301,372
CRRSA Act - ESSER II Set Aside	\$11,922,055
ARP Act - ESSER III FT- Learning Loss	\$79,195,054
ARP Act - ESSER III FT- Discretionary	\$316,529,722
ARP Act - ESSER III - Set Aside	\$11,003,298

## **ALLOWABLE USE OF FUNDS**

ESSER funds are to prevent, prepare for, or respond to COVID-19 or any other pandemic or occurrence yet to happen. The expenses must be necessary, reasonable, and allocable. Expenses must be allowable under the ESSER 20 uses of funds and follow Uniform Grant Guidance and General Administrative Regulations. Please contact ISDE staff for questions about allowable expenses.

## **ESSER FUNDING AND MONITORING**

The Idaho State Department of Education (ISDE) is required to monitor and report on the use of these emergency federal funds and the impact they have had in the state, and these are the grants being monitored (2 CFR 200.332(d)):

- CARES ESSER I Flow-Through
- CARES ESSER LMS
- CARES ESSER SEL
- CRRSA ESSER II Flow-Through
- CRRSA ESSER II Set-Aside
- ARP ESSER III Learning Loss

- ARP ESSER III Discretionary
- ARP ESSER III Set-Aside

## **RISK ASSESSMENT**

In July 2022, LEAs received an ESSER risk assessment survey, which included a variety of questions regarding ESSER funds. With the results of that survey, categories such as high turnover (superintendents, business managers, and federal program managers) and ESSER audit findings were the determining factors for high-risk LEAs. As a result of this review, 30 LEAs out of approximately 180 were designated as risky to be monitored along with 30 LEAs for a total of 60 for the 2022-2023 school year. The remaining LEAs were chosen at random to be monitored the 2023-2024 and 2024-2025 school years.

## **ESSER MONITORING AND PANDEMIC RELIEF FUNDS WEBSITES**

[Idaho State Department of Education \(SDE\)](#)

### **FEDERAL PROGRAMS > ESSER MONITORING > ESSER DOCUMENTS**

This website includes ESSER monitoring tool, schedules and timelines for LEAs, information related to ESSER, and reporting templates.

### **FEDERAL PROGRAMS > PANDEMIC RELIEF FUNDS**

This website includes information about the three ESSER grants (CARES, CRSSA, and ARP) and updated ESSER information.

## **ESSER MONITORING TOOL**

The ESSER monitoring tool outlines mandatory ESSER documentation for monitoring. These documents are uploaded by the LEAs to a secure website. There are 15 indicators that are monitored:

- Safe Return Plan
- ARP Plan
- Equitable Services- Consultation
- 20% Set-Aside
- Use of Funds

- GEPA
- Equitable Services- Funds
- Property/Equipment- Inventory
- Financial Management System
- Time and Effort
- Procurement
- Ethical Transparency
- Internal Controls
- Indirect Costs
- New Construction-Renovation

## **ONLINE SYSTEM AND PROCESS FOR SUBMITTING REQUESTED DOCUMENTS**

[Wing FTP Server - Web Client \(idaho.gov\)](#)

All ESSER monitoring is completed through desk-reviews one of the three years. SDE uploaded the 15 indicator folders in the secure SFTP website. LEAs have SFTP access to upload ESSER monitoring evidence. LEAs are given a two-month reminder and one-month reminder to upload information along with weekly reminders before document submission. Contractors and/or SDE staff reviews documentation uploaded by the LEA. Findings/actions needed are compiled in the Findings Reports. Finally, an Exit Report is sent to LEAs once findings are fixed.

## **BRIEF REPORT**

After Contractors have reviewed ESSER documentation in the SFTP folders, they write a “Brief Report” consisting of any findings and/or quick fixes of the LEA. Communication between SDE and Contractors may result because of findings and/or quick fixes and potential review documentation together. The Brief Report is uploaded to the SFTP, and the Contractors email for SDE to review. SDE reviews Brief Report and sends findings and/or quick fixes to LEAs. LEAs have until the deadline on the timeline to return findings and/or quick fixes to the SDE.

## **FINDINGS REPORT**

SDE provides LEAs a Findings Report to outline LEA compliance, describes recommended next steps, and includes any findings/actions needed that together provide an analysis of LEAs implementation of ESSER requirements.

## **ACTION PLAN REPORT**

Corrective action can vary based on results of monitoring activities. LEAs receive the finding/s and action/s needed and provide documenting evidence in their report. After 30 days, the Action Plan and documenting evidence is returned to the ISDE.

## **EXIT REPORT**

An Exit Report is provided if the LEA had no findings/actions needed after ESSER monitoring and is provided when the LEA's Action Plan Report is approved.

## **TECHNICAL ASSISTANCE**

Technical assistance is provided to the LEAs on a need-to-need basis. For questions, please contact Katie Watkins, ESSER Monitoring Coordinator at the Department of Education in Idaho, via phone at 208-332-6959 or email [kwatkins@sde.idaho.gov](mailto:kwatkins@sde.idaho.gov).