Lessons Learned

Education Stabilization Fund Monitoring

Section 1: Programmatic Compliance

- Stakeholder Engagement
- Return to In-Person Instruction

Stakeholder Engagement

- The LEA was required to engage stakeholders for ARP ESSER and ARP ESSER State Reserves.
- The LEA must continue to engage stakeholders throughout the ARP ESSER and ARP ESSER State Reserves implementation.

What does this look like?

- Meeting agendas/ minutes
- Presentations (PPT Slides)
- Email Exchanges

Engagement vs Notification

- Stakeholders must be actively involved in the planning and implementation process for ARP ESSER and State Reserves
- LEAs should consider:
  - What venues or modes of communication will reach our most disenfranchised families?
  - How can existing outreach be leveraged to ensure that ALL families' needs and concerns are considered?
  - Disproportionately impacted families are entitled to additional outreach:
    - Limited English proficiency
    - Disabilities
    - Unstable housing
    - Economically disadvantaged

Who will be able to make it to this meeting?
Who should we solicit additional input from?

Never to late to engage: 17 months remain!

- **Best practices for all:**
  - Newsletters with a section titled “ARP ESSER Implementation” that provides periodic updates on the programmatic and fiscal implementation of ARP ESSER/State Reserves.
  - Standing Board of Education updates that inform the Board and external stakeholders of the implementation monitoring
- **Targeted outreach:**
  - Ongoing family & student surveys used to inform potential changes to their plans
  - Implementation feedback incorporated into routine outreach by guidance counselors, special education case workers, social workers, McKinney-Vento Liaisons, ENL teachers, and family liaisons.

Return to In-Person Instruction

Indicator 3:

The LEA is required through ARP ESSER to ***review and revise as needed*** its reopening plan, at least ***every 6 months through September 30, 2023***.

What does the evidence look like?

- Agendas/meeting minutes for cabinet meetings/safety teams
- Board of Education Updates
- Letters to Families

Do we have to update our plan every 6 months?

No. The LEA is required to review its plan every 6 months through 9/30/23. The LEA is **not** required to revise its plan or open public comment on the plan.

Section 1: Programmatic Compliance

- Stakeholder Engagement #5
  - Comprehensive Needs Assessment
- Return to In-Person Instruction
- Evidence-Based Requirements

Comprehensive Needs Assessment

Stakeholder Engagement, Question 5: State Reserve Funds Only

- What observations / concerns / problems influenced the State Reserve Plans?
  - What Social, Emotional, Mental Health, Academic needs arose from the pandemic?
- How did the LEA's leadership team(s):
  - Prioritize these needs
  - Select interventions
  - Implement changes
  - Oversee the quality of implementation

ARP ESSER State Level Reserves

In the chart below, please include those activities/programs funded under the ARP ESSER State Reserves. Please click "Add Row" to add as many rows as needed to fully encompass the ARP ESSER State Reserves. **The LEA is not required to submit the evidence base unless requested by the NYSED reviewer.**

2 5% Lost Instructional Time

ARP Section 2001(f)(1)

How is the comprehensive needs assessment reflected in the Evidence Based Requirements chart?

Report Title: EB5LiT

Activity/ Program	Investment(s)	Tier of Evidence (if Tier IV, please provide evidence of the LEA study of the effects and the results of the study)	Method(s) of Evaluation	Results	Evidence Base (If Requested by NYSED) or addtional Upload	Technical Assitance	Delete Row (Will be Deleted on Save)
		Please Select	Source Words: 0	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	☐ We do not have sufficient evidence to meet this indicator. ☐ We would like to request technical assistance on this indicator.	☐

Add Row

The methods describe and results provided should align to the evidence from Stakeholder Engagement #5.

Lost Instructional Time: ARP ESSER

Indicator 1: Will the LEA expend at least ***20% of the ARP ESSER*** allocation on activities ***to address learning loss?***

- **Fiscal Reports & Projections** show that LEA is planning for the programs/activities designated in the FS10
- Aligns with the Investment column in the evidence-based interventions chart

Indicator 2: Is the LEA ***monitoring the effects*** of these programs/activities on its ***disproportionately impacted students***?

- **What metrics are used** to ensure that students are being served?
- Aligns with the Results column of the evidence-based interventions chart

Lost Instructional Time Indicator 2

Ensuring that ALL students are served by:

1. Disaggregate data for students participating in programs or activities funded under the 20% Reserve.
2. Discuss this data and use it to make decisions
3. LEA might ask:
   - Are all student subgroups represented in summer or after school programming? If not, why might that be?
   - Is AIS alone enough to overcome multiple barriers to success?
   - Is the plan for student engagement reaching every subgroup, or could some benefit from additional support accessing programs?

ARP ESSER Lost Instructional Time Reserve

In the chart below, please include those activities/programs funded under the ARP ESSER 20% Lost Instructional Time Requirement. Please click "Add Row" to add as many rows as needed to fully encompass the ARP ESSER Lost Instructional Time requirement. The LEA is not required to submit the evidence base unless requested by NYSED reviewer.

1 ARP ESSER 20% Lost Instructional Time Reserve

ARP Section 2001(e)(1)

How are the Lost Instructional Time Indicators reflected in the Evidence Based Interventions Chart?

Report Title: ARP ESSER Lost Instructional Time and State Level Reserves

Activity/ Program	Investment ($)	Tier of Evidence (if Tier IV, please provide evidence of the LEA study of the effects and the results of the study)	Method(s) of Evaluation	Results	Evidence Base (If Requested by NYSED) or addtional upload	Technical Assistance	Delete Row (Will Delete on Save)
		Please Select	Source Styles Format Words: 0	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	We do not have sufficient evidence to meet this indicator We would like to request technical assistance on this indicator.	

The sum of investments for all activities should match what's reported in LIS #1

The data provided should align with what was uploaded in LIS #2

ARP ESSER Lost Instructional Time Reserve

In the chart below, please include those activities/programs funded under the ARP ESSER 20% Lost Instructional Time Requirement. Please click "Add Row" to add as many rows as needed to fully encompass the ARP ESSER Lost Instructional Time requirement. The LEA is not required to submit the evidence base unless requested by NYSED reviewer.

1 ARP ESSER 20% Lost Instructional Time Reserve

ARP Section 2001(e)(1)

Report Title: ARP ESSER Lost Instructional Time and State Level Reserves

Activity/ Program	Investment ($)	Tier of Evidence (if Tier IV, please provide evidence of the LEA study of the effects and the results of the study)	Method(s) of Evaluation	Results	Evidence Base (If Requested by NYSED) or addtional upload	Technical Assistance	Delete Row (Will Delete on Save)
Activities Intervention & outreach impacting students or families **NOT was purchased with the funds**	Estimate of ARP funds spent to-date to support each activity - Salaries - Stipends - Supplies - Materials - equipment	Please Select	Source Styles Format Words: 0	Choose File No file chosen Add Another Upload **Student data demonstrating the impacts of the activities on all subgroups of students.**	Choose File No file chosen Add Another Upload	☐ We do not have sufficient evidence to meet this indicator ☐ We would like to request technical assistance on this indicator.	☐

Methods of Evaluation & Results

- Guiding question: How did we evaluate the efficacy of that programming?
- List what methods have or will be used to measure the efficacy of the activity/program.

- Guiding Question: What results can we show for that work? and
- Upload the associated student data, such as:
  - Benchmark testing scores
  - Attendance rates over time
  - Credit recovery data

ARP ESSER: Question 4 & 5 of the Program Development & Implementation Section

State Reserves: Question 3 of Program Design

ARP ESSER Lost Instructional Time Reserve

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			Words: 0	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	We do not have sufficient evidence to meet this indicator We would like to request technical assistance on this indicator.	

What program or activity did the expenditures designated as "learning loss" support in direct service to our students?

These are required to be *evidence-based interventions* with research OR rationale behind them.

Research or Rationale determines the *TIER* of evidence.

NOT the same as the MTSS Tiers

Tiers of Evidence

Tier I

1. **experimental** study using **randomized-control groups** with **large, multi-site samples**
2. the **exact same intervention** employed by the LEA has shown **positive outcomes**
3. **Study population matches** that served by the LEA

Tier II

1. **quasi-experimental** study with **large, multi-site samples**
2. the **exact same intervention** employed by the LEA has shown **positive outcomes**
3. **Study population matches** that served by the LEA

Tier III

1. correlational study with statistical controls for selection bias
2. The sample sizes in these studies are smaller than those of Tier I and II studies.

Tier IV

1. **Strong rationale** based on research findings or positive evaluations
2. **Ongoing** efforts to **examine the effects** of this program or activity
3. LEA must describe how it is **evaluating and adjusting based on student data**

Sustainability

The data collected from this page is used to assist the ARP Sustainability Team.

If you would like more information on the services they provide, please email ARPHelp@nysed.gov.

Program/ Activity	Investment ($)	Please select all applicable funding sources being used for this activity/program currently.	Sustainability Measure: Please list the funding sources the LEA will use to sustain this program/activity after the grant period has ended.
		ESSER I GEER I ESSER II GEER II ARP ESSER ARP ESSER State Reserves Title Funds Other Federal Funds Other	
	0		

What programs/ activities is the LEA planning on sustaining after the Education Stabilization Funds are gone?

What is the cost of sustaining this program /activity per year?

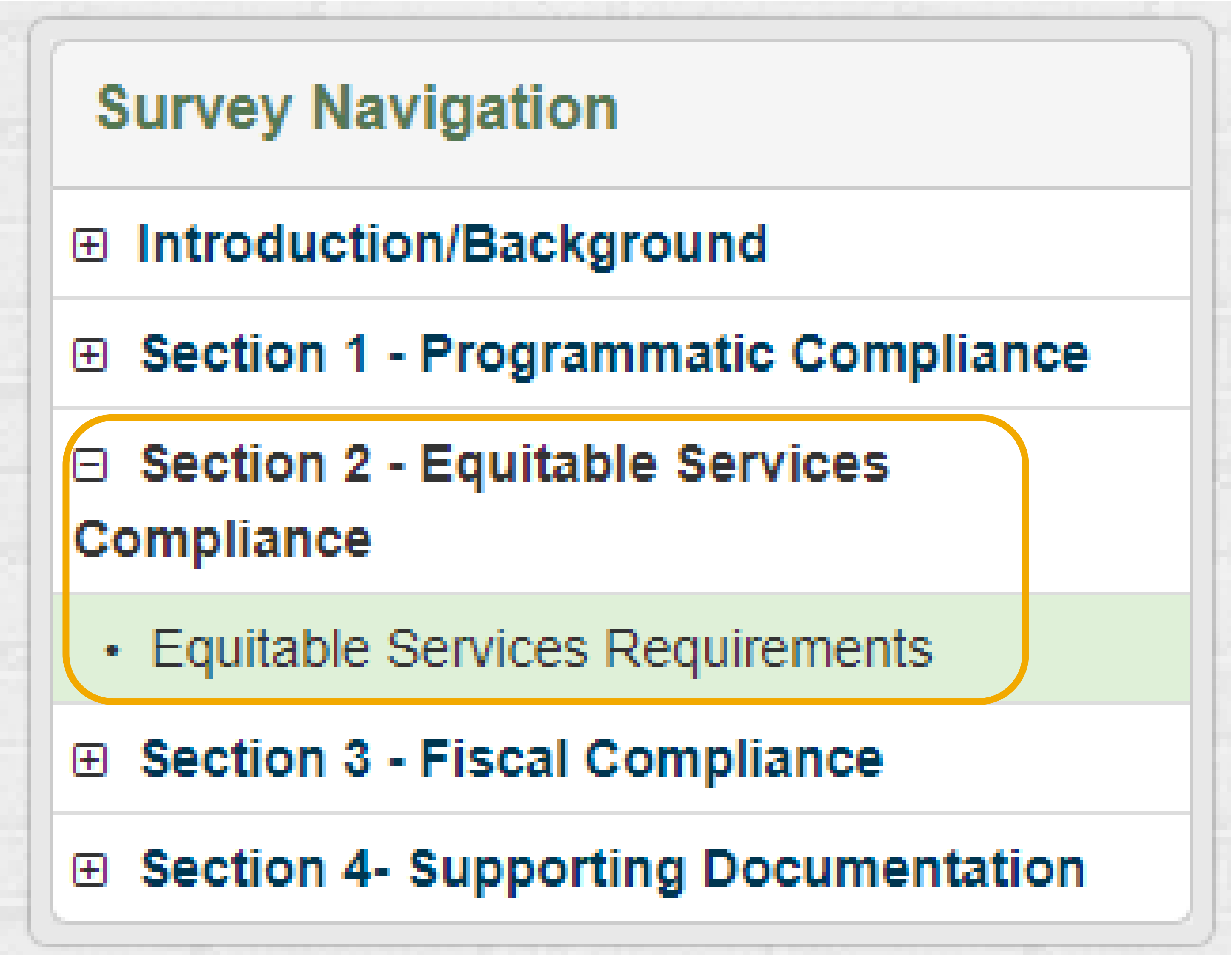
How is the LEA funding this program/ activity currently?

What programs/ activities is the LEA planning on sustaining after the Education Stabilization Funds are gone?

Section 2

Equitable Services Requirements

CARES act funds ONLY



Equitable Services – Indicator 1

- Evidence of **timely, meaningful, and ongoing consultation** with the non-public school.

- <u>What does this look like?</u>
  - Affirmations of Consultation for <u>*participating*</u> NPS
  - Emails or other communication with NPS official
  - Survey Results
  - ***Evidence that the LEA sent the Non-Public Schools Survey as requested in the Welcome Email***
    - ***Many NPS are not responding to the survey included in the welcome email.***
    - ***We recommend that you <u>upload the emails you sent to your NPS</u> with the survey link***

Equitable Services – Indicator 2

- Evidence that the services (i.e. professional development) and/or supplies/materials provided to the NPS were secular, neutral, and non-ideological in content and design.

- What does this look like:
  - Evidence from PD/conferences such as curriculum materials, list of session materials, etc.
  - Invoices/POs and/or vendor contracts that show the services provided, materials ordered.

Equitable Services – Indicator 3
Coordinated reviews only

- Evidence that the minimal proportionate share provided to the NPS adheres to the formula provided in ESEA Section 1117(a)(4)(A).

- What does this look like:
    - Evidence of the formula calculation
    - Per pupil allocation
    - Total proportionate share for each participating non-public school

Equitable Services – Indicator 4
Coordinated reviews only

- Did the non-public school disagree with the provision of services through a contractor?

- What does this look like:
  - Provide a written explanation of the LEAs reasoning in this case.

Equitable Services
Indicator 3 in Targeted & 5 in Coordinated

- **Guiding Question: Did the LEA always retain control and administration of program funds?**
  - Any non-consumable items provided to the non-public school is still property of the LEA
- What does this look like?
  - Purchase orders/invoices show that supplies and materials are shipped directly to the LEA.
  - Non-consumable supplies, materials and/or equipment are labeled with the district’s name, the funding source, the program year it was purchased. This can be shown through:
    - Inventory tracking reports
    - Photos of the item with the tag

Equitable Services –

Coordinated - Indicator 6
Targeted – Indicator 4
Desk Review – Indicator 3

- Were the services provided delivered through a public agency?
- What does this look like:
  - Third-party vendor contracts are with a public agency
  - Expenditure reports, purchase orders, or invoices identify the vendor

Section 3: Fiscal Compliance

- Use of Funds:
- 1&2: CARES (ESSER I & GEER I)
- 3&4: CRRSA (ESSER II & GEER II)
- 5&6: ARP ESSER (ESSER III)
- 7&8: ARP ESSER State Reserves

Use of Funds - Indicators 1/3/5/7

Align your expenditures with the approved line item.

- Have a folder for each line item. Drop the PO/Invoice in as you go.
- Ensure expenses are coded correctly (15, 40, 45, etc.)

Spending out of alignment?

- Submit an amendment sooner rather than later
- Talk to your reviewer about formal vs. informal if you are unsure

Provide expenditure reports from the financial system, invoices & purchase orders for all expenditures (salaries, purchased, services, supplies, materials)

Provide a key that aligns the FS10 position title with the employee's name from the expenditure reports.

- AIS Teacher = Marge Jones

Use of Funds: Indicators 2/4/6/8

Were your expenditures:

- Necessary?
- Reasonable?
- Allocable to the funding source?
  - As a result of the COVID-19 pandemic
  - Needed for the LEA to respond to, prepare for, or prevent the spread of COVID-19

USED has developed **three questions** to guide LEAs and SEAs when analyzing ESSER funds.

Utilize these three questions **to determine the allowability** of the suggested program/activity:

Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students?

Does the use of funds fall under one of the authorized uses of funds?

Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the performance of the ESSER award?

What does this look like?

Evidence could include:

- Expenditure reports
- Purchase orders/invoices
- Written explanations of how an expenditure meets the 3 previous questions.
- You do not need to upload duplicates from the previous indicator.

Monitoring ensures that expenses are allowable.

Per the January 23, 2023, memo from NYSED CFO:

- "LEAs should be aware that if, upon monitoring and/or audit, NYSED determines that an LEA's use of ESSER or GEER funding was not allowable, permissible, necessary and reasonable, the LEA will be required to reimburse the unallowable expense with local funds."

General Fiscal Requirements

General Fiscal Requirements

Indicator 1: Job duties, work schedules, and/or activity records verify that the number and types of stimulus-funded personnel match the corresponding FTE and job duties in the approved application and FS-10.

- Do the FS-10 and the expenditures align?
  - FS-10: Science Teacher
  - Expenditure Reports show the LEA funded a principal

Indicator 2: If applicable, payroll documentation in the LEA records are supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable and properly allocated AND support the distribution of salary and wages where an employee works on more than one cost objective or federal/state/local award.

- Only required if the position is split funded and the other part of their duties would be unallowable under ESF.
- i.e., A .5 FTE teacher, .5 lobbyist.

General Fiscal Requirements

Indicator 3: Contract language includes a description on how the provision of services will be monitored by the LEA, beyond the submission of invoices and purchase orders.

- How does the LEA ensure they can monitor services?
- Consider a contract addendum.

Indicator 4: LEA has a written Procurement and Inventory Tracking Policy, indicating procedures to be followed.

- Procurement Policy
  - purchasing, requisitioning of supplies/materials, equipment, receiving, distribution
- Inventory Policy
  - Tracking and Disposal
  - All equipment and non-consumable supplies (laptops, hotspots), should be tagged, tracked, and inventoried.
  - A recent audit by the State Comptroller's Office has revealed that many LEAs are losing track of technology purchased during the pandemic.

General Fiscal Requirements

Indicator 5: Documentation for items purchased with Stimulus funds, including purchases for private schools, demonstrates the implementation of LEA Procurement and Inventory Tracking procedures.

- Provide evidence that the LEA is following their own procurement policy.
- Provide evidence that the LEA is following their own inventory policy.
- *Includes items purchased for non-public schools.*

Indicator 6: The LEA has documentation that property/equipment records include a description of the item, serial number, source, acquisition cost, and date of purchase.

- Equipment and non-consumable supplies must be tracked.
- Records must include the item description, serial number, fund source, cost, and date of purchase.
- Evidence could include an inventory tracking sheet, inventory software report, excel spreadsheet.

General Fiscal Requirements

Indicator 7: Computers and non-consumable equipment, including in private schools, are essential and allocable to the performance of the federal award (CARES ESSER I, GEER I, CRRSA, GEER II, ARP ESSER, ARP State Reserve).

- We are looking to see the computers and non-consumable equipment/supplies are being used.
- Evidence could include:
  - Inventory tracking that shows where the item is located.
  - Computer assignments that show laptops are assigned to students/staff.

Indicator 8: The LEA has sufficient internal controls to ensure the proper payment of invoices to the correct Federal program.

- Accounting Procedures Manual section showing **who is responsible and the process for entering purchase orders and invoices** into the accounting system and **who is responsible for ensuring the accuracy of data entry**.

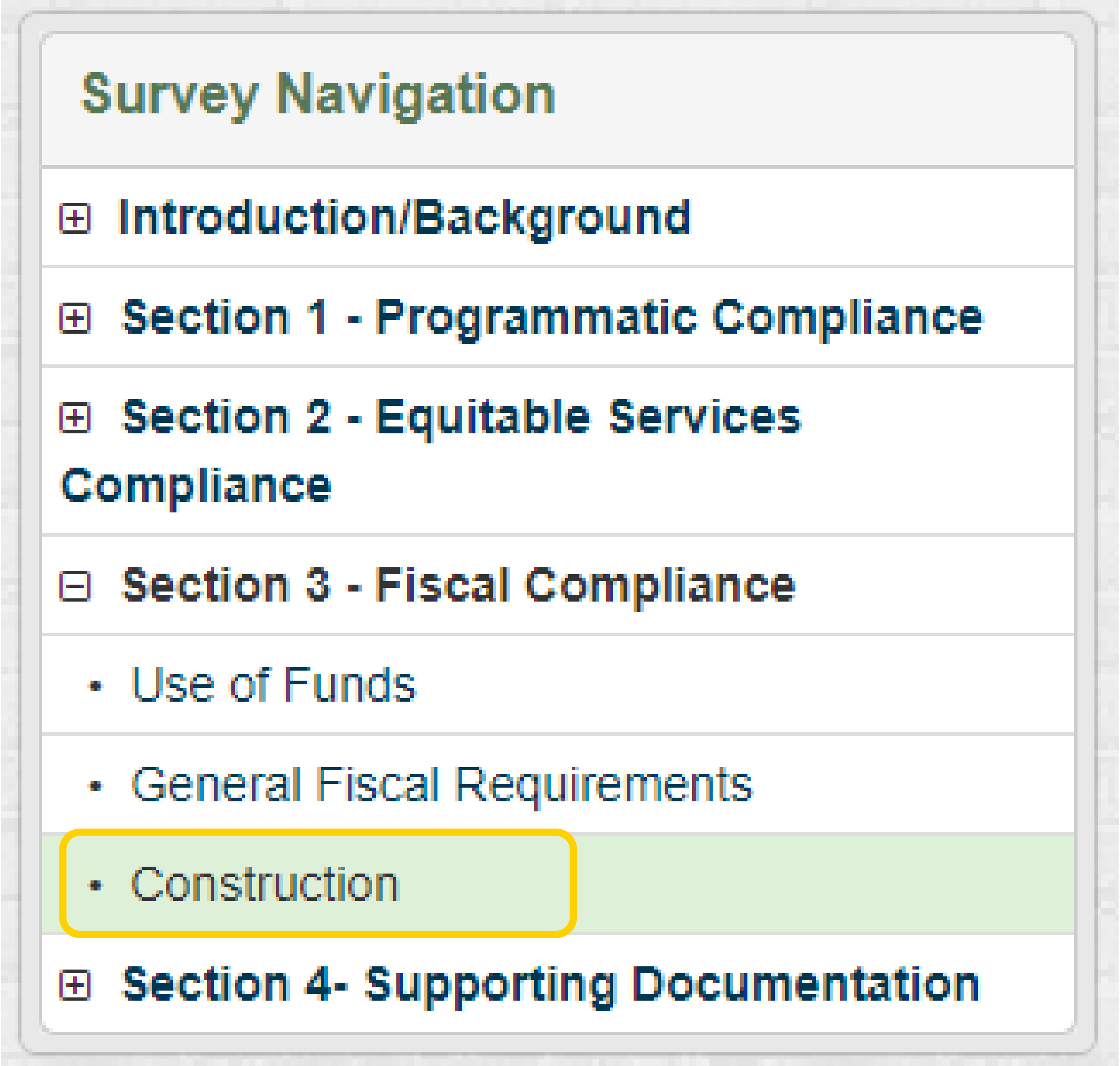
General Fiscal Requirements

Indicator 9: The LEA has documentation that all CRRSA ESSER II, GEER II, ARP ESSER, and ARP ESSER State Level Reserves subawards, including all contracts and purchase orders, for work or products provided a preference, to the greatest extent practicable under a Federal award, for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

2 CFR 200.322

- Met Requirements with Recommendation:
  - This indicator seeks to determine if LEA has policies, processes, and/or procedures in place granting preference to the purchase, acquisition, or use of goods, products, and materials made in the USA. Please note that the CARES Act funding was not included in this requirement.
  - The SEA recommends the LEA develop a policy, process, or procedure to give preference to made in the USA when applicable.
  - Additional guidance for this indicator can be found in the Code of Federal Regulations here.

Construction



Construction

Indicator 1: If the LEA purchased land and/or property using federal funds, the LEA has evidence that they will have undisturbed use and possession of the facilities for 50 years or the useful life of the facilities, whichever is longer.

- Full title or other interest in the site, including the right of access.

Indicator 2: The LEA has sufficient funds to meet any non-Federal share of the cost of constructing the facility.

- If the project is split-funded with non-federal funds, the LEA must provide evidence that they have sufficient funds to meet the non-federal share.
- Applies to all construction projects, not just constructing a building.
- Evidence includes quotes, estimates, invoices, detailed funding plan.

Construction

Indicator 3: The construction has begun in a reasonable time frame after the grant for construction is made.

- The LEA must begin the project in a reasonable time.
- If the project did not begin within a reasonable time, the LEA may consider explaining in the LEA comments section.
- Evidence may include:
  - Invoices, statements from the vendor/architect, Building Permit from OFP

Indicator 4: The construction has been or will be completed within a reasonable time and completed in accordance with the application and approved drawings and specifications.

- The construction must be completed by the funding source's end date.
  - CRRSA – 9/30/2023
  - ARP ESSER – 9/30/2024
- Evidence may include:
  - Invoices, vendor/architect statements, pictures of completed construction, Certificate of Substantial Completion or Certificate of Occupancy

Construction

Indicator 5: The LEA has maintained competent architectural engineering supervision and inspection at the construction site to ensure that the work conforms to the approved drawings and specifications

- The LEA must begin the project in a reasonable time.
- If the project did not begin within a reasonable time, the LEA may consider explaining in the LEA comments section.
- Evidence may include:
  - Architect contract, statements from the architect, Certificate of Occupancy, Certificate of Substantial Occupancy

“Prepayment of Services”

- Per the December 14, 2022 memo from NYSED CFO:
- New Q and A E-3.d. “How long may ESSER or GEER-funded activities continue after the liquidation period?” suggests that pre-payment for services that extend beyond the liquidation period may be allowable, subject to State Educational Agency (SEA) approval.
- The **New York State Education Department (NYSED) has not allowed use of ESSER and GEER funding for such pre-payments and our position remains unchanged.** As USDE’s document states, “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.”