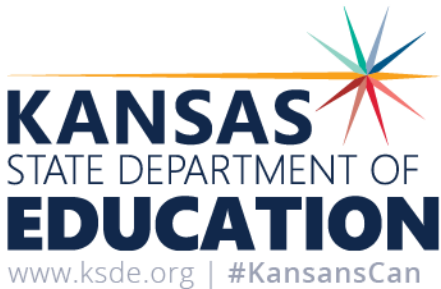




ESSER Overview



Kansas leads the world in the success of each student.



Transparency and Oversight

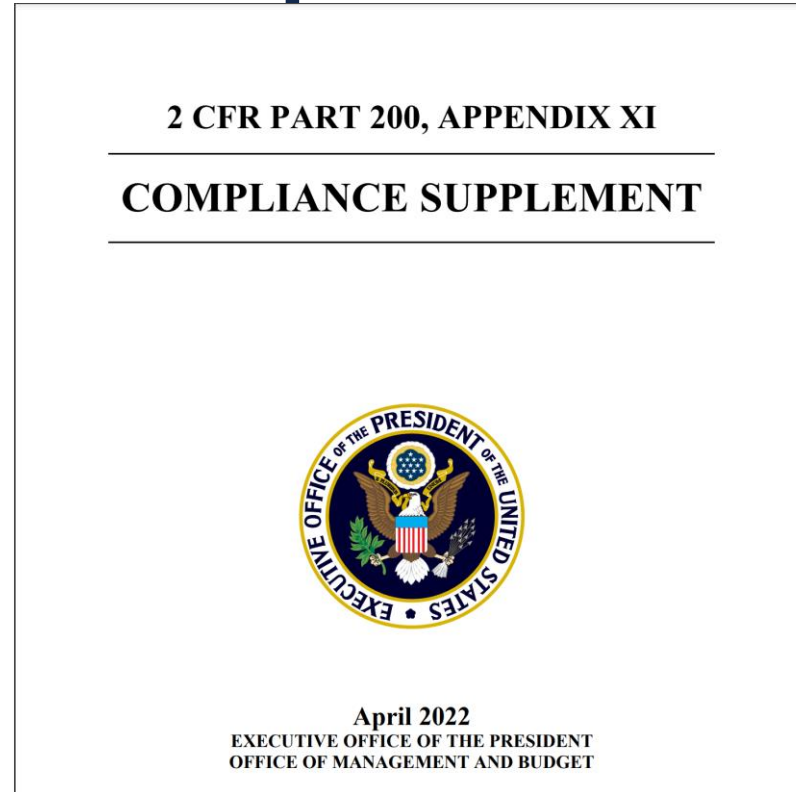
Oversight Landscape

- Single Audits
- US Department of Education Office of Elementary and Secondary Education
- US Department of Education Office of Inspector General
- General Accountability Office
- Improper Payment Reviews
- Annual Performance Reports

and more to come...



Single Audit Compliance Supplement



[https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement PDF Rev 05.11.22.pdf](https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement%20PDF%20Rev%2005.11.22.pdf)



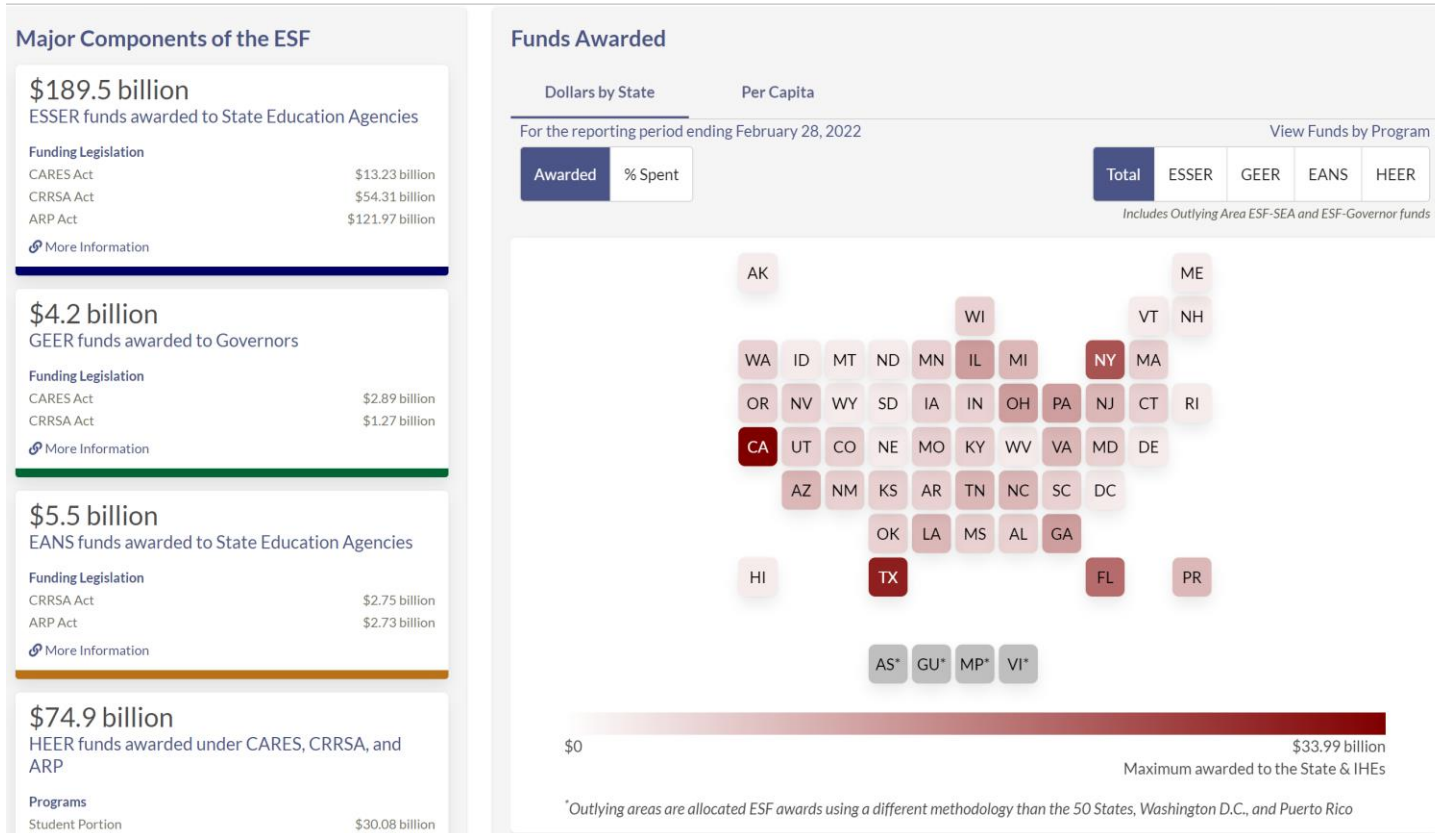
Certifications and False Claims Act

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

2 CFR 200.415



ESF Transparency Portal



<https://covid-relief-data.ed.gov/>



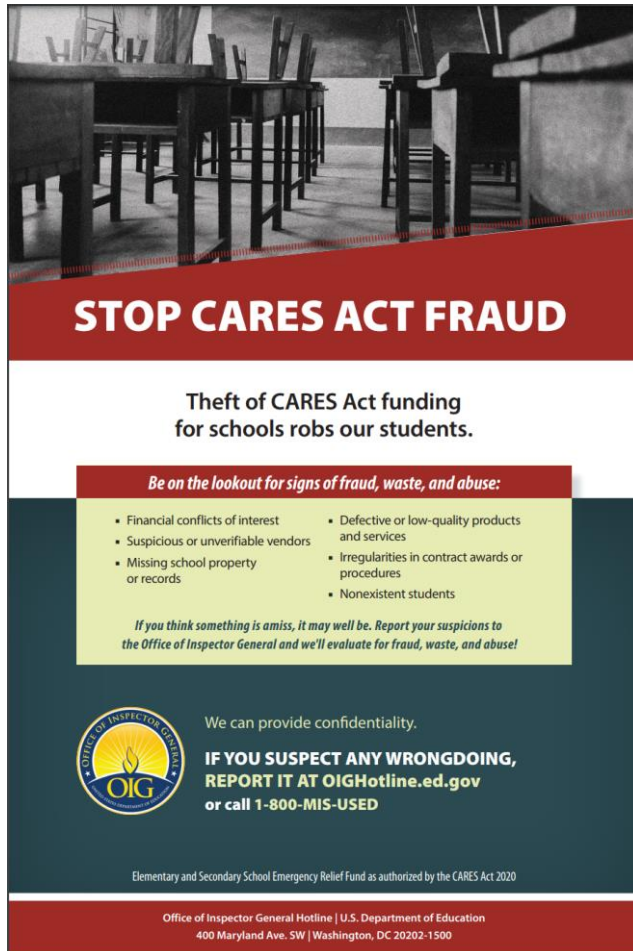
Report Fraud Wasted And Abuse

IF YOU SUSPECT ANY WRONGDOING, REPORT IT:

Call 1-800-MIS-USED

Or Visit

<https://www2.ed.gov/about/offices/list/oig/hotline.html>




STOP CARES ACT FRAUD

Theft of CARES Act funding for schools robs our students.

Be on the lookout for signs of fraud, waste, and abuse:

- Financial conflicts of interest
- Suspicious or unverifiable vendors
- Missing school property or records
- Defective or low-quality products and services
- Irregularities in contract awards or procedures
- Nonexistent students

If you think something is amiss, it may well be. Report your suspicions to the Office of Inspector General and we'll evaluate for fraud, waste, and abuse!

 We can provide confidentiality.

IF YOU SUSPECT ANY WRONGDOING, REPORT IT AT [OIGHotline.ed.gov](https://oighotline.ed.gov) or call 1-800-MIS-USED

Elementary and Secondary School Emergency Relief Fund as authorized by the CARES Act 2020

Office of Inspector General Hotline | U.S. Department of Education
400 Maryland Ave. SW | Washington, DC 20202-1500





Select Accountability Requirements

Premium Pay

Incentive compensation. Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

2 CFR 200.430(f)



Premium Pay – Special Considerations

Special considerations. Special considerations in determining allowability of compensation will be given to any change in a non-Federal entity's compensation policy resulting in a substantial increase in its employees' level of compensation (particularly when the change was concurrent with an increase in the ratio of Federal awards to other activities) or any change in the treatment of allowability of specific types of compensation due to changes in Federal policy.

2 CFR 200.430(e)



Premium Pay: Time and Effort

- For all staff paid any amount of compensation out of federal funds, records must be kept that account for all of their time.
- THIS DOES NOT MEAN THAT EVERY STAFF MEMBER NEEDS TO KEEP A PERSONNEL ACTIVITY REPORT (PAR) LOG.



https://www.ksde.org/Portals/0/ECSETS/Announcements/ESSERIII_PremiumPay_TimeAndEffort.pdf?ver=2022-03-31-144432-057



Liquidation vs. Obligation: How long do you really have?

- *Obligation*: orders placed for property and services, contracts and subawards made, and similar transactions that require payment. (see 34 CFR 76.707 for when obligations are made)
- *Liquidation*: Financial obligations incurred by the non-Federal entity that have been paid.
- *Closeout*: all applicable administrative actions and all required work of the Federal award have been completed.



When obligations are made

34 CFR 76.707

If the obligation is for -	The obligation is made -
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in <u>2 CFR part 200, Subpart E - Cost Principles</u>	On the first day of the grant or subgrant performance period.



Reminders

- Pre-Approval required for equipment purchases over \$5,000.
- Paperwork necessary for Capital Expenditures:
 - Environmental Impact
 - Historical Site Impact Letter – from The Kansas State Historical Society



Reminders – cont.

- Contracts must contain provision:
 - Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate (for contracts over \$250,000)
 - Termination for cause and for convenience (contracts over \$10,000)
 - Equal Employment Opportunity (41 CFR Part 60)
 - Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)
 - Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)
 - Rights to Inventions Made Under a Contract or Agreement
 - Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended
 - Debarment and Suspension (Executive Orders 12549 and 12689)
 - Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)



Important Dates



Timeline

- ESSER I
 - Obligated by 9/30/2022
 - Liquidated by 12/31/2022
- ESSER II
 - Obligated by 9/30/2023
 - Liquidated by 12/31/2023
- ESSER III
 - Obligated by 9/30/2024
 - Liquidated by 12/31/2024



Quarterly Reporting



Overview

- A list of Form 240 drawdowns will be sent out via the ESSER Listserv
 - Please find your school district to see the total amounts across all ESSER funding streams, and be sure that those amounts are reflective on your quarterly spreadsheet. You should not report under the amount shown for each funding stream.
 - We will be using the same document to check total expenditures across each ESSER funding stream. **This quarterly report is cumulative.**
 - This quarterly report will open on the 1st business day of the month and will be open for 3 weeks.
 - You are still required to submit your spreadsheet in CommonApp if you don't have expenditures during this past quarter.
 - This quarterly report is submitted on CommonApp.



Annual Reporting



Overview

- A link will be sent out via the ESSER listserv to access the Annual Report on Qualtrics.
 - This report covers ESSER I, ESSER I SPED, ESSER II, ESSER II True-Up, ESSER II SPED, ESSER III, ESSER II True-Up, and ESSER III 20% Set-Aside.
 - This includes expended and reimbursed funds during the timeframe stated.
 - The preview questions asked in the last annual report will be mandatory this year.



Helpful ESSER Reminders

- Please remember that if you are doing a capital improvement project with your ESSER funds that, you will need to complete the capital improvement paperwork and return that to esser@ksde.org
- If you are using ESSER funds to buy equipment that is over \$5,000 **per unit**, you will need to complete the equipment request form and return that to esser@ksde.org



Contact Information

- If you have any questions with anything related to ESSER funds, please email esser@ksde.org
- If you are not currently on the ESSER Listserv and would like to be please email esser@ksde.org and let us know you would like to be added.



Report Fraud Waste And Abuse



IF YOU SUSPECT ANY WRONGDOING, REPORT IT:

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Or Visit

<https://www2.ed.gov/about/offices/list/oig/hotline.html>



Questions?

