



MDE ESSER I Risk Assessment Self-Assessment Questions

Number	Questions	Responses	
		Yes	No
I.	Fiscal Monitoring		
1	Does your LEA maintain written policies and/or procedures to ensure that its ESSER I funds are for allowable expenditures as defined in the Federal cost principles for ESSER I funds (March 13, 2020 - September 30, 2022)?		
2	Does your LEA maintain written policies and/or procedures to ensure that they only use Federal Funds for allowable expenditures in accordance with Uniform Guidance 2 CFR 200 regulations?		
3	Does your LEA maintain written policies and/or procedures to limit access to its accounting system, segregate duties within its system, or otherwise protect against unauthorized obligations of ESSER I funds (March 13, 2020 - September 30, 2022)?		
4	Does your LEA have an accounting system, with written policies and/or procedures in place that include controls to prevent the over-obligation of program funds, misstatement of unliquidated obligations, duplicate payment, or other inappropriate changes to ESSER I grant funds (March 13, 2020 - September 30, 2022)?		
5	Does your LEA maintain written policies and/or procedures to periodically review its accounts to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded for ESSER I funds (March 13, 2020 - September 30, 2022)?		
6	Does your LEA maintain written policies and/or procedures to ensure that their budget and accounting record align with the approved funding application, maintaining separate accounting records for ESSER I funds (March 13, 2020 - September 30, 2022) which reflects the approved line items and amount by program year?		
7	Does your LEA maintain written policies and/or procedures to demonstrate processes for clearly capturing the separate fiscal year funding?		
8	Does your LEA maintain written policies and/or procedures to demonstrate processes for ensuring that carryover funds for ESSER I funds (March 13, 2020 - September 30, 2022) are prioritized over the use of current year's funds?		
9	Does your LEA maintain written policies and/or procedures to demonstrate processes for monitoring award balances during the fiscal year for ESSER I funds (March 13, 2020 - September 30, 2022)?		
10	Does your LEA maintain written policies and/or procedures to demonstrate processes for planning for ESSER I (March 13, 2020 - September 30, 2022) carry over funds, when applicable, for the subsequent fiscal year?		
11	Does your LEA have policies/procedures in place to ensure that there were no ESSER I expenditures reported prior to March 13, 2020?		
12	Does your LEA have records to demonstrate that funds are drawn down from MCAPS or requested regularly in correlation to expenditures?		



13	Does your LEA have records to demonstrate whether funds were obligated or liquidated within the approved grant period?		
14	Does your LEA maintain policies and/or procedures regarding the preparation and approval of budgets and budget revisions for your LEA and the school(s)?		
15	Does your LEA maintain written policies and/or procedures that outline the type of input that is received from the school during the budget preparation process and how that input is incorporated prior to the submission to MDE?		
II.	Costs		
16	Does your LEA maintain written policies and/or procedures that apply indirect cost rates to actual amounts expended when making indirect cost charges for Federal award?		
17	Does your LEA maintain written policies and/or procedures to demonstrate action taken when you identify excess indirect cost charges?		
18	Does your LEA maintain written policies and/or procedures to ensure that every effort is made to coordinate efforts and implement activities across programs featuring similar goals, objectives, or action steps?		
19	Does your LEA maintain written policies and/or procedures to ensure that the development of programs with federal funds is seamless with the process used in the development of State and local funds?		
20	Does your LEA maintain written policies and/or procedures that outline the process that will be followed to amend an approved application?		
21	Does your LEA maintain written policies and/or procedures that evaluate the relative value received from diverse types of expenditures made using program funds?		
22	Does your LEA maintain written policies and/or procedures for the development of each of the covered program applications? (e.g., what type of staff members participate in the development and review process, how potential projects are identified and developed, etc.)		
III.	Audit and Financial Findings		
23	Does your LEA maintain written policies and/or procedures that assign an individual or office to promptly follow up and take corrective action on any audit findings?		
24	Does your LEA maintain written policies and/or procedures for the development of a corrective action plan (CAP) for Single Audit findings (s)?		
IV.	Internal Controls		
25	Does your LEA maintain written policies and/or procedures to demonstrate the segregation of duties among your staff that provides an adequate system of checks and balances emphasizing the importance of integrity and ethical values within your LEA?		
26	Does your LEA maintain written policies and/or procedures to demonstrate controls that protect against waste, fraud, and abuse?		
27	Does your LEA maintain written policies and/or procedures for identifying and assessing risks to compliance?		
28	Does your LEA maintain written policies and/or procedures for successful operation within different elements of the organization and how to respond to any identified risks?		
29	Does your LEA maintain written policies and/or procedures to demonstrate the evaluation of the performance of your internal control systems stating who conducts evaluations, who monitors		



	compliance with internal controls, who monitors requirements/effectiveness of the internal control systems, and how the results of the evaluation of these internal controls are revised or implemented?		
30	Did your LEA experience a software system change around the time of ESSER I program year (March 13, 2020 - September 30, 2022)?		
31	Does your LEA maintain written policies and/or procedures for maintaining all financial and programmatic records, supporting documents, statistical records, and other records for 5 years or until the resolution of any litigation, claim, negotiation, audit, or any other action involving records?		
V.	Personnel		
32	Did your LEA have a new business manager, federal program director, superintendent, or ESSER coordinator hired between March 13, 2020, and September 30, 2022?		
33	Does your LEA require staff who work with personally identifiable information to receive training on practices for protecting PII to ensure the integrity and security of all information?		
34	Does your LEA maintain written policies and/or procedures to demonstrate specific officials who are designated to approve employee time and effort documentation and charges that have firsthand knowledge of work performed?		
35	Does your LEA maintain written policies and/or procedures to demonstrate internal processes to evaluate the accuracy and reliability of its time and effort system?		
36	Does your LEA maintain written policies and/or procedures to demonstrate when employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification? Certificates are completed at least twice a year.		
37	Does your LEA maintain written policies and/or procedures to demonstrate employees who work on multiple activities funded from various sources have personnel activity record that supports the distribution of their salaries/wages?		
38	Does your LEA have personnel activity records that meet the following standards: <ul style="list-style-type: none"> ● reflect an after-the-fact distribution of the actual activity and signed by the employee at least monthly and ● reconcile actual cost to budgeted amounts at least quarterly based on monthly activity reports (costs charged to federal awards are adjusted as necessary). 		
39	Does your LEA maintain written policies and/or procedures to ensure that fringe benefits charged to the program are reasonable and in compliance with requirements?		
VI.	Data Quality		
40	Does your LEA maintain written policies and/or procedures for reviewing your LEA school-level data? Do these policies and/or procedures include data quality checks, including automated business rules and manual data quality rules, to ensure the accuracy of reporting data, and to ensure that it is identifying problems in the data (e.g., thresholds)?		
41	Does your LEA maintain written policies and/or procedures that describe the management certification process your LEA requires of schools to ensure that reported data are accurate and complete? E.g., the review process for determining data is ready for certification, how responsibility for the certification is assigned, and the consequences for certifying inaccurate data.		
42	Does your LEA maintain written policies and/or procedures that describe how your LEA monitors schools to ensure they have processes in place, so that reported data are accurate and complete (e.g., periodic monitoring, audits of submitted data, etc.)?		
43	Does your LEA have records to demonstrate training to build the capacity of staff responsible for data management?		
44	Does your LEA maintain written policies and/or procedures to ensure timely submission of requested data and information?		
VII.	Equipment		
45	Does your LEA maintain written policies and/or procedures for an equipment management database that contains the following information?		



	<ul style="list-style-type: none"> • description of the item • serial number and other identifying numbers • vendor • acquisition date • cost • percentage of Federal participation in the cost • physical location of the property by building and room • use and condition • disposition data (date, method of disposition, sale price-if applicable, and when the property retired from service) 		
46	Does your LEA maintain written policies and/or procedures for a full inventory of your property, at least annually, that includes the names and titles of the responsible parties, as well as the frequency of the inventory process?		
47	Does your LEA maintain written policies and/or procedures to demonstrate control systems to ensure adequate safeguards to prevent loss, damage, or theft of property/equipment? (Including notifying local law enforcement and ensuring that a police report is filed when it is discovered equipment has been stolen)?		
48	Does your LEA maintain written policies and/or procedures to demonstrate adequate maintenance procedures to keep the property/equipment in good condition?		
49	Does your LEA maintain written policies and/or procedures to demonstrate disposition of equipment that is obsolete or no longer needed for the original program from which it was purchased?		
50	Does your LEA maintain written policies and/or procedures to demonstrate proper disposal of equipment which includes ensuring the highest possible return if you are authorized or required to sell equipment if applicable?		
51	Does your LEA maintain written policies and/or procedures to demonstrate proper disposal of equipment that addresses the disposal of equipment with a fair market value of >\$5,000?		
52	Does your LEA maintain written policies and/or procedures to ensure that any equipment was essential to, and purchased for, the benefit of the program from which it was funded?		
VIII.	Procurement		
53	Does your LEA maintain written policies and/or procedures for procurement which comply with federal, state regulations, and ensure that the director/supervisor of each federal program documents prior approval of purchases, including full and open competition when conducting procurement transactions?		
54	Does your LEA maintain policies and/or procedures for procurement that ensures, to the greatest extent possible, avoidance of acquisition of unnecessary or duplicative items?		
55	Does your LEA maintain written policies and/or procedures for analyzing the procurement process to determine the most economical approach?		
56	Does your LEA maintain written policies and/or procedures to determine that purchases with federal funds comply with federal cost principles? (e.g., reasonable, necessary, allocable, etc.)		
57	Does your LEA maintain written policies and/or procedures for awarding contracts that ensure the appropriate approval and that they contain the applicable provisions stated in the Uniform Guidance?		
58	Does your LEA maintain written policies/procedures to monitor the work of contractors to ensure work is performed in accordance with agreements and Federal requirements?		
59	Does your LEA maintain written policies and/or procedures to follow when contractors fail to perform according to the terms of agreements or otherwise fail to provide adequate goods and/or services?		
60	Does your LEA maintain a written code of standards of conduct for any employees involved in the award or administration of contracts, including conflicts of interests, accepting gifts and favors, etc.?		
61	Does your LEA maintain written policies and/or procedures to establish that all procurement requirements have been met for each transaction, including: <ul style="list-style-type: none"> • how procurement documentation is safeguarded and stored • documented rationale for method of procurement • details pertaining to the selection or rejection 		



	<ul style="list-style-type: none"> • description of the contract type • basis for the contract price 		
62	Does your LEA maintain written policies and/or procedures for ensuring that you do not contract with parties who have been debarred or suspended?		
63	Did your LEA use ESSER I fund for any construction or renovation projects?		
IX.	Equitable Services		
64	Did your LEA have any ESSER I expenditures for nonpublic schools, also known as equitable services?		
65	Does your LEA maintain written policies and/or procedures for ensuring the appropriate use of any equipment or supplies purchased using funds reserves for equitable services?		
66	Does your LEA maintain written policies and/or procedures for providing equitable services to eligible students attending private schools?		
67	Does your LEA maintain written policies and/or procedures for calculating equitable services to private schools?		
68	<p>Does your LEA maintain written policies and/or procedures for timely and meaningful consultation with private school officials that included discussion of the following as applicable?</p> <ul style="list-style-type: none"> • Identification of eligible students • Services to be provided to students • How, where and by whom will services be performed • How will services be academically evaluated for effectiveness • Size and scope of services that will be provided • How and when decision about delivery of services will be made (third party contractor) • Complaint process • Parent and family engagement • Professional development activities for school officials and staff 		
69	Does your LEA maintain written policies and/or procedures for ensuring the appropriate use of any equipment or supplies purchased using funds reserved for equitable services?		
70	Did your LEA reimburse the private school for any emergency expenditures that were incurred between March 13, 2020 and September 28, 2020.		
X	Other		
71	Does your LEA have costs associated with travel expenditures paid with ESSER funds?		
72	Does your LEA maintain a policy for travel related to federal grant awards that ensures that all travel costs allocated to the federal program are allowable per the grant agreement, federal award, and Uniform Guidance?		
73	Does your LEA maintain written policies and/or procedures stating that it will NOT disclose personally identifiable information?		