



MISSISSIPPI
DEPARTMENT OF
EDUCATION

FORVIS

ESSER I Subrecipient Monitoring Training

January 22, 2024

Grants Management Services

Your Presenters



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Your ESSER I Monitoring Team



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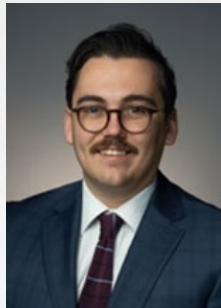
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Legal Disclaimer

- FORVIS presenters are not providing legal advice. This presentation is meant to be an overview of the ESSER I monitoring for MDE and should not be taken as legal guidance from the US Department of Elementary and Secondary Education, MDE, or FORVIS.
- LEAs should direct specific questions to the ESSER Monitoring email address: essermanitoring@mdek12.org.

AGENDA

- **ESSER I Subrecipient Monitoring Overview**
- **Monitoring by Risk Level**
- **Monitoring Process**
- **Expectations By Risk Level**
- **Virtual and On-Site Visits**
- **Uploading Documentation to MCAPs**
- **Corrective Action & Clearance Reports**
- **Questions**

ESSER I Subrecipient Monitoring Overview

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ESSER I Subrecipient Monitoring Overview

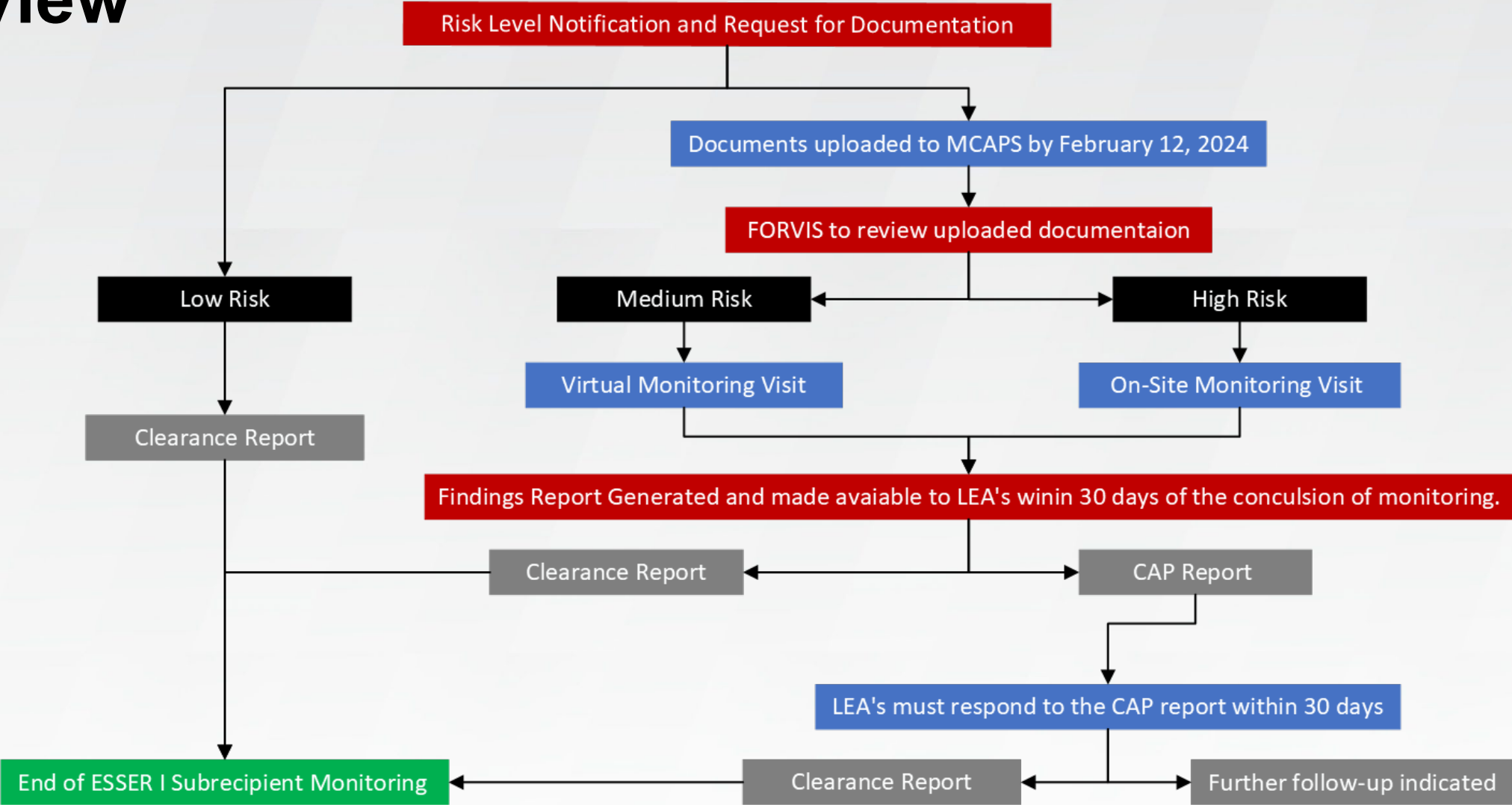
- FORVIS has determined LEA risk level based on the following:
 - Predefined Risk Indicators
 - Data from MDE
 - LEA self-assessment questionnaire responses
- FORVIS will conduct subrecipient monitoring from February to June 2024
 - Initial communication will be sent out the week after this training

Monitoring Process

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Overview








Risk Assessment Methodology

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Monitoring by Risk Level

	Low Risk	Medium Risk	High Risk
Risk Score	0-9	10-24	25+
Type of Monitoring	Not Applicable	Virtual	On Site
Risk Level Determination Letters			
LEA's Provide Documentation			

Risk Indicators Explained

Assessment Criteria	Scoring Guidance
Prior Grants Experience	No Experience = 5 Experience = 0
Single Audit	No Audit Findings = 0 Audit Findings = 10
Audit Findings Over Financial Reporting	No = 0 Yes (or if no audit occurred) = 25
Onsite Monitoring or Desk Reviews Performed on Federal Grant Programs by a Federal Agency in the Last Three Years	No Findings (but monitoring was performed) = 0 Closed Findings = 3 Open Findings = 5
Last Fiscal Monitoring	< 4 years ago = 0 > 4 years ago = 5

Risk Indicators Explained

Assessment Criteria	Scoring Guidance
Overpayments	No Overpayment = 0 Overpayment = 5
Questioned Cost	\$0-\$5,000 - Low Risk = 0 \$5,001 - \$25,000 - Medium Risk = 5 \$25,001+ - High Risk = 10
Lapsed/Forfeited Funds	\$0-\$5,000 - Low Risk = 0 \$5,001 - \$25,000 - Medium Risk = 3 \$25,001+ - High Risk = 5
Equitable Services	No- Low Risk = 0 Yes - High Risk = 5
Subrecipient Award Amount as a percentage of Recipient Total Grant Award	0%-0.75% - Low Risk = 0 0.76-1.25% - Medium Risk = 3 1.25% and greater - High Risk = 5

Risk Indicators Explained

Assessment Criteria	Scoring Guidance
Salary Amount as a Percentage of Subrecipient Total Award	0%-15% - Low Risk = 0 15.01%- 30.00%- Medium Risk = 3 30.01% And Greater - High Risk = 5
Prior Year Expense Request	No- Low Risk = 0 Yes - High Risk = 5

Expectations by Risk Level

What to Expect: Low Risk

- Receive Risk Determination Letter along with ESSER I monitoring clearance.
- No further review needed
- Note: MDE reserves the right to request additional policies, procedures, supporting documentation and reporting as outlined in your Grant Agreement

What to Expect: Medium Risk

- Receive Risk Determination Letter
- Upload documents requested to MCAPS
- FORVIS will review the documents and schedule virtual monitoring visit
- 50% sample of expenditure supporting documentation may be requested

What to Expect: High Risk

- Receive Risk Determination Letter
- Upload documents requested to MCAPS
- FORVIS will review the documents and schedule on-site monitoring visit
- 75% sample of expenditure supporting documentation may be requested

Examples of Documentation

- General Ledger export for January 1, 2020 – December 31, 2022, in XLS/CSV as well as pdf format
- Expenditure Sheets
- Invoices
- Purchasing Orders
- Proof of Payment

Virtual & On-Site Visits

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Virtual Visits

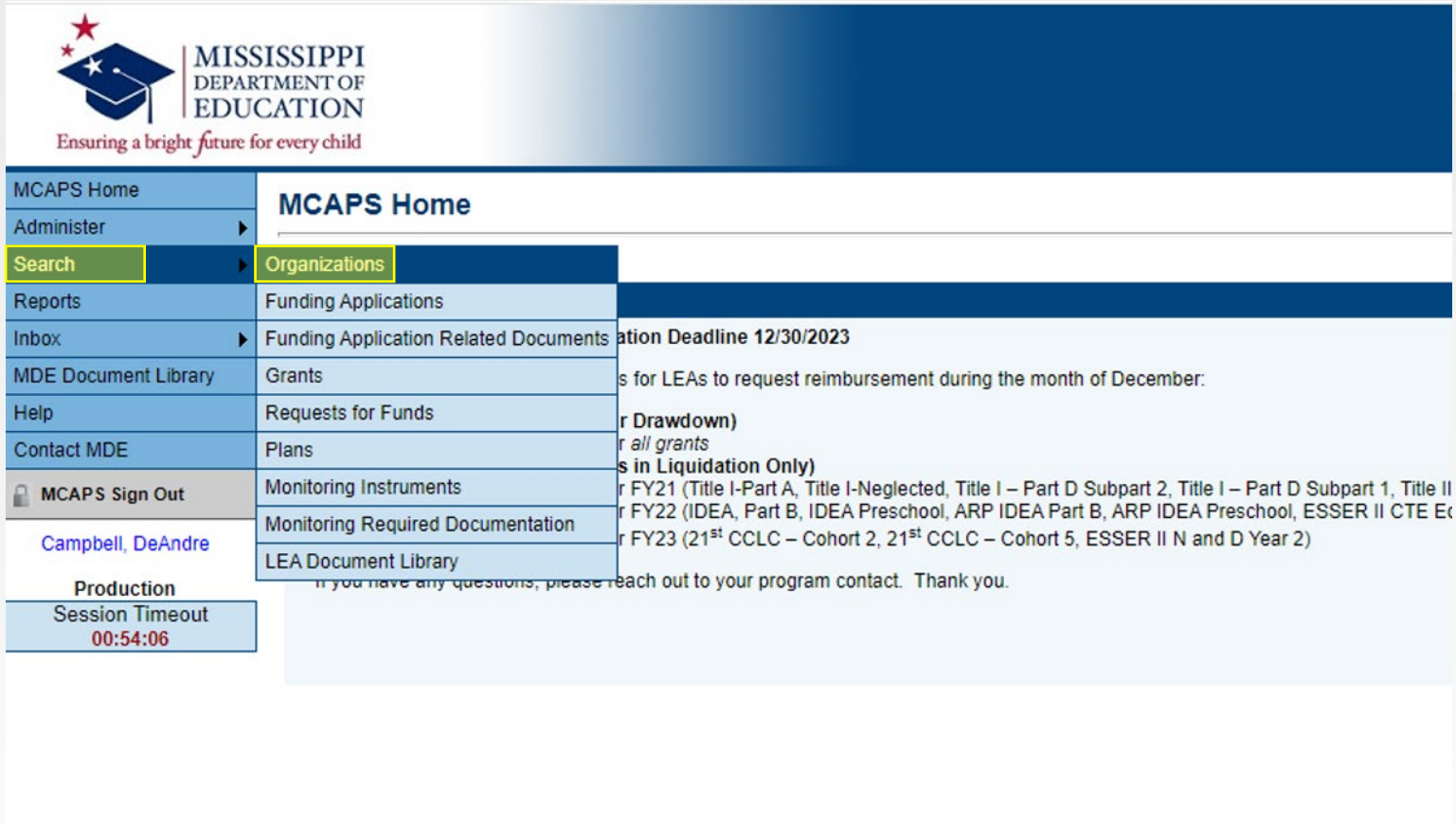
- Virtual visits will be held via Microsoft Teams or Zoom based on LEA's preference
- Virtual visits are expected to occur during the months of February – June 2024
- Virtual visits will be scheduled with the LEA in advance
- Visits can be expected to last from 1–3 hours
- All key personnel responsible for ESSER I administration must be available during the visit
- Additional documentation may be requested at the time of the visit

On-Site Visits

- On-site visits are required for high-risk LEAs
- On-site visits will occur during the months of February – June 2024
 - On-site visits will be scheduled with the LEAs 4 weeks in advance
- Visits can be expected to last from 1–2 days
- There will be two or more members of the subrecipient monitoring team present
- Key personnel responsible for ESSER I administration must be available during the visit
- Additional documentation may be requested at the time of the visit

Uploading Documentation to MCAPS

Navigating to appropriate MCAPs folder



The screenshot shows the MCAPS Home page. At the top left is the Mississippi Department of Education logo with the tagline "Ensuring a bright future for every child". Below the logo is a navigation menu with the following items: MCAPS Home, Administer, Search, Reports, Inbox, MDE Document Library, Help, Contact MDE, MCAPS Sign Out, Campbell, DeAndre, Production, Session Timeout 00:54:06. The 'Search' item is highlighted in yellow. To the right of the navigation menu is a sidebar with the following items: MCAPS Home, Organizations, Funding Applications, Funding Application Related Documents, Grants, Requests for Funds, Plans, Monitoring Instruments, Monitoring Required Documentation, LEA Document Library. The 'Organizations' item is highlighted in yellow. The main content area displays a "Funding Application Deadline 12/30/2023" notice and a list of grants for LEAs to request reimbursement during the month of December. The list includes grants for FY21 (Title I-Part A, Title I-Neglected, Title I – Part D Subpart 2, Title I – Part D Subpart 1, Title II), FY22 (IDEA, Part B, IDEA Preschool, ARP IDEA Part B, ARP IDEA Preschool, ESSER II CTE E), and FY23 (21st CCLC – Cohort 2, 21st CCLC – Cohort 5, ESSER II N and D Year 2).

Log into MCAPS,
select **Search** on
the navigation
menu.

Then select
Organizations.

Uploading Documents to MCAPS

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MCAPS Home
Administer
Search
Reports
Inbox
MDE Document Library
Help
Contact MDE
MCAPS Sign Out

Campbell, DeAndre
Production
Session Timeout 00:59:41

Search Organizations

Organization Name: Begins With

Organization Number:

County:

On the Search Organization screen, type in the name or letter of the LEA you are searching for.

(in this case its **J for Jackson**)

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MCAPS Home
Administer
Search
Reports
Inbox
MDE Document Library
Help
Contact MDE
MCAPS Sign Out

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Production
Session Timeout 00:59:51

Search Organizations

Organization Name: Begins With

Organization Number:

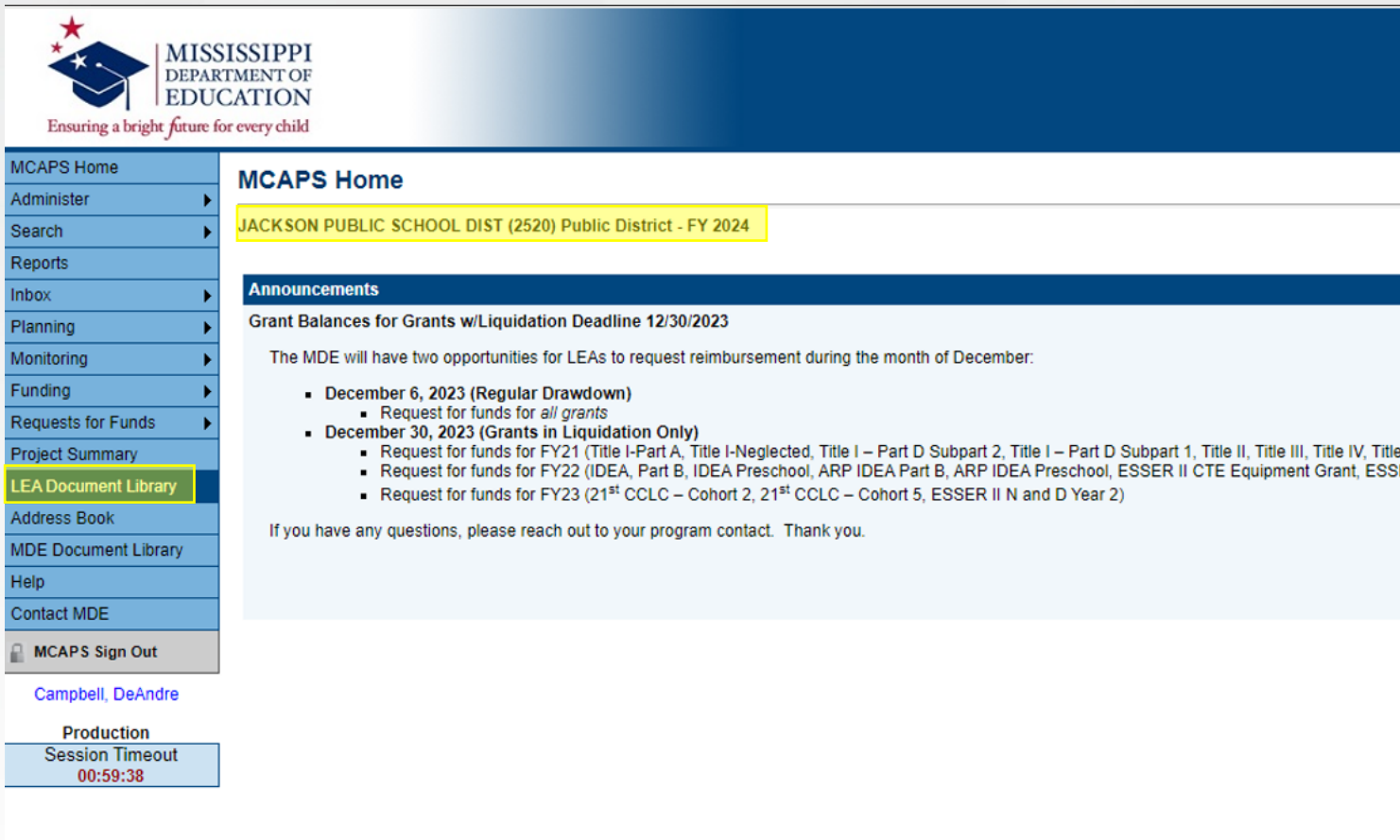
County:

There are 9 matching record(s). Displaying 1 through 9. [\[Summary\]](#)

Organization Number	Organization Name
3000	JACKSON CO SCHOOL DIST
6108	JACKSON PREPARATORY SCHOOL
2520	JACKSON PUBLIC SCHOOL DIST
3200	JEFFERSON CO SCHOOL DIST
3300	JEFFERSON DAVIS CO SCHOOL DIST
2505	JOEL E. SMILOW COLLEGIATE
2535	JOEL E. SMILOW PREP CHARTER
3400	JONES CO SCHOOL DIST
5741	JUBILEE PERFORMING ARTS CENTER

Select the LEA

Uploading Documents to MCAPS



The screenshot shows the MCAPS Home page for Jackson Public School District. The header includes the Mississippi Department of Education logo and the tagline "Ensuring a bright future for every child". The left navigation menu lists various options, with "LEA Document Library" highlighted in yellow. The main content area displays the district name "JACKSON PUBLIC SCHOOL DIST (2520) Public District - FY 2024" and an announcement regarding grant balances and reimbursement opportunities for December 2023. The announcement lists two opportunities: a regular drawdown on December 6, 2023, and grants in liquidation only on December 30, 2023. The liquidation opportunity includes requests for funds for FY21, FY22, and FY23 across various grant categories. A session timeout timer at the bottom left shows 00:59:38.

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MCAPS Home
Administer
Search
Reports
Inbox
Planning
Monitoring
Funding
Requests for Funds
Project Summary
LEA Document Library
Address Book
MDE Document Library
Help
Contact MDE
MCAPS Sign Out

MCAPS Home

JACKSON PUBLIC SCHOOL DIST (2520) Public District - FY 2024

Announcements

Grant Balances for Grants w/Liquidation Deadline 12/30/2023

The MDE will have two opportunities for LEAs to request reimbursement during the month of December:

- December 6, 2023 (Regular Drawdown)
 - Request for funds for all grants
- December 30, 2023 (Grants in Liquidation Only)
 - Request for funds for FY21 (Title I-Part A, Title I-Neglected, Title I – Part D Subpart 2, Title I – Part D Subpart 1, Title II, Title III, Title IV, Title V)
 - Request for funds for FY22 (IDEA, Part B, IDEA Preschool, ARP IDEA Part B, ARP IDEA Preschool, ESSER II CTE Equipment Grant, ESSE)
 - Request for funds for FY23 (21st CCLC – Cohort 2, 21st CCLC – Cohort 5, ESSER II N and D Year 2)

If you have any questions, please reach out to your program contact. Thank you.

Campbell, DeAndre

Production
Session Timeout
00:59:38

Make sure **LEA name is visible** under the MCAPS home. (in this case Jackson Public School Dist. (2520) is visible).

On the left-hand side (on the navigation menu) select **LEA document library**.

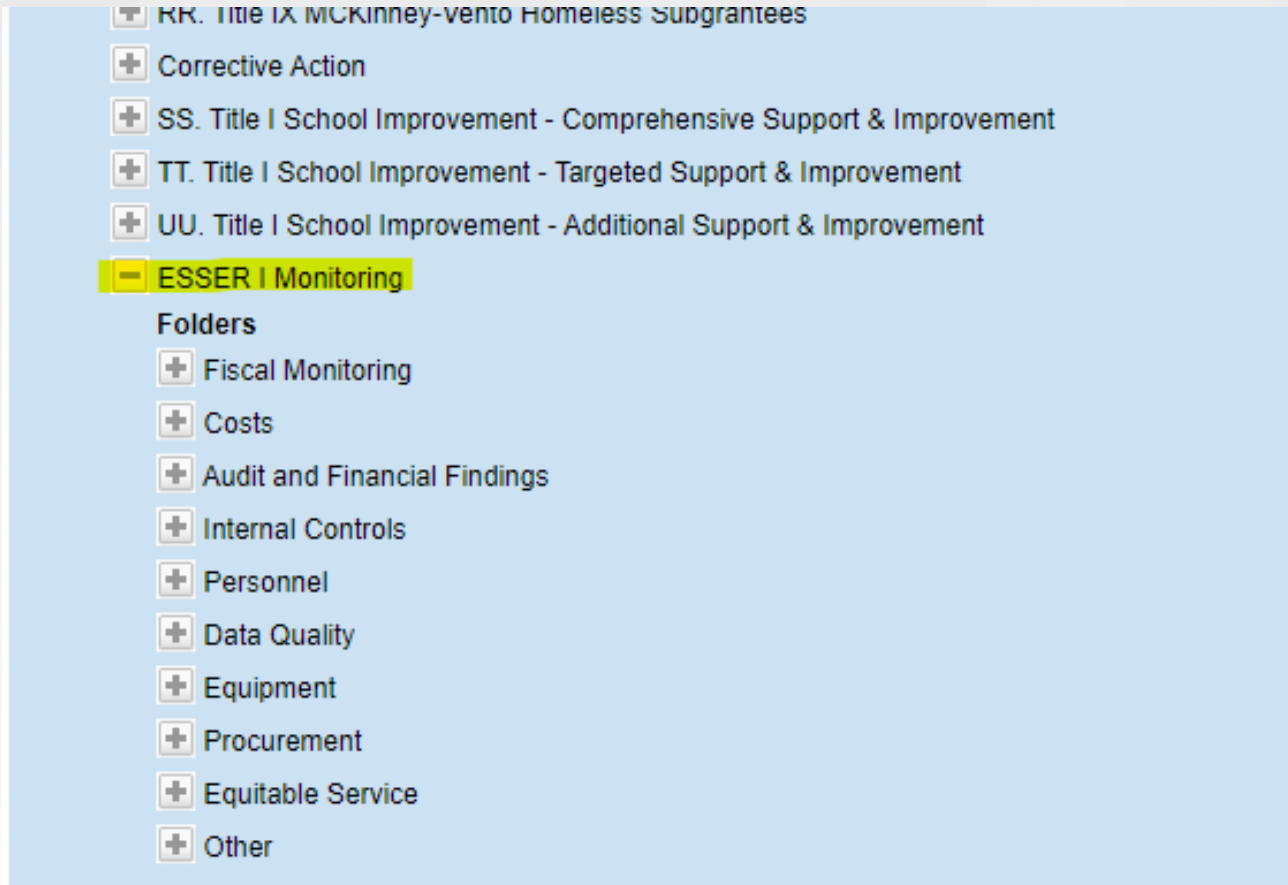
Uploading Documents to MCAPS

The screenshot shows the MCAPS (Mississippi CAPS) web application interface. At the top left is the Mississippi Department of Education logo with the tagline "Ensuring a bright future for every child". Below the logo is a vertical navigation menu with links: MCAPS Home, Administer, Search, Reports, Inbox, Planning, Monitoring, Funding, Requests for Funds, Project Summary, LEA Document Library, Address Book, MDE Document Library, Help, Contact MDE, and MCAPS Sign Out. The main content area is titled "LEA Document Library" and shows "JACKSON PUBLIC SCHOOL DIST (2520) Public District - FY 2024". Below this is a search section with a text input field and a "Root Folders:" dropdown menu. The dropdown menu is open, showing options: General, 2024 (highlighted), 2023, 2022, and 2021. A "Search Folders" button is below the dropdown. Further down, the "LEA Document Library" section is expanded, showing a tree view of folders: General, 2024 (expanded), and its sub-folders: Emergency Impact Aid (EIA), Equitable Services to Private Schools, LEA Documents, and Monitoring (highlighted). At the bottom left, there is a "Production Session Timeout 00:59:32" indicator.

In the **LEA Document Library** select **year 2024** and search folders.

Once FY 2024 shows underneath LEA document library, click the **“monitoring”** dropdown.

Uploading Documents to MCAPS



Once folders have expanded, select **ESSER 1 monitoring** dropdown.

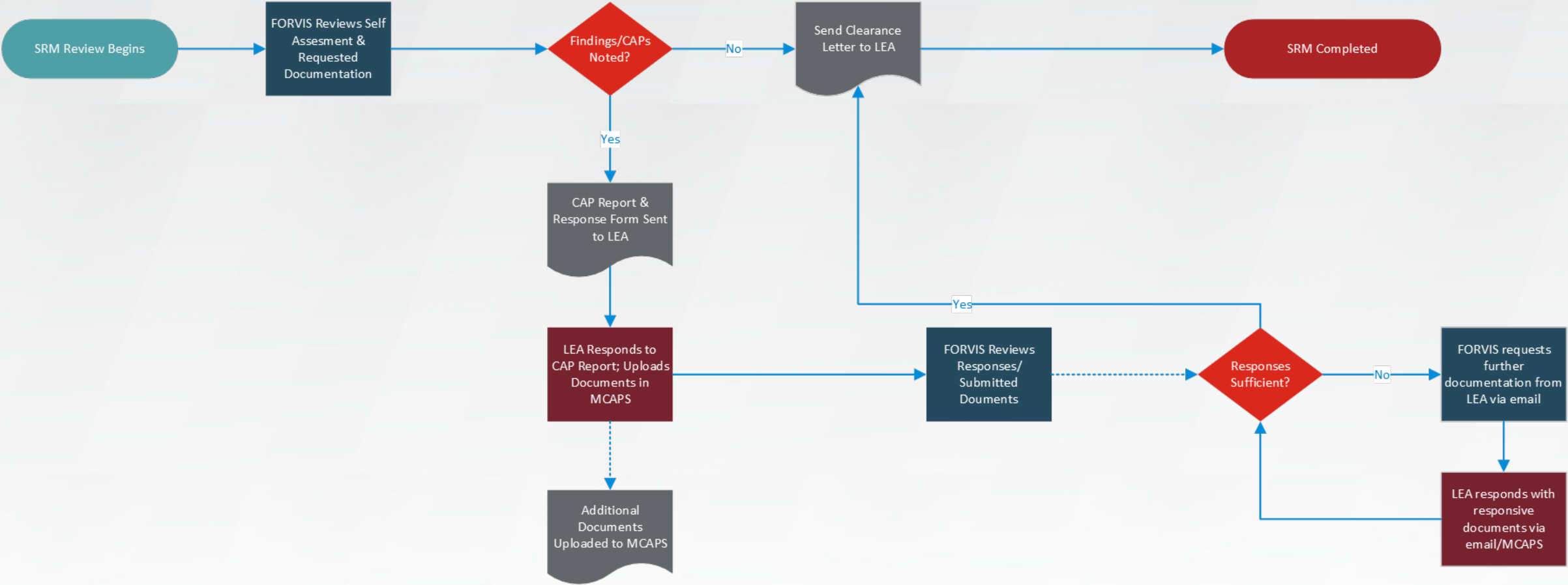
The LEA backup documentation will be uploaded into the corresponding folder.

Corrective Action Plans & Clearance Reports

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Review Process Overview



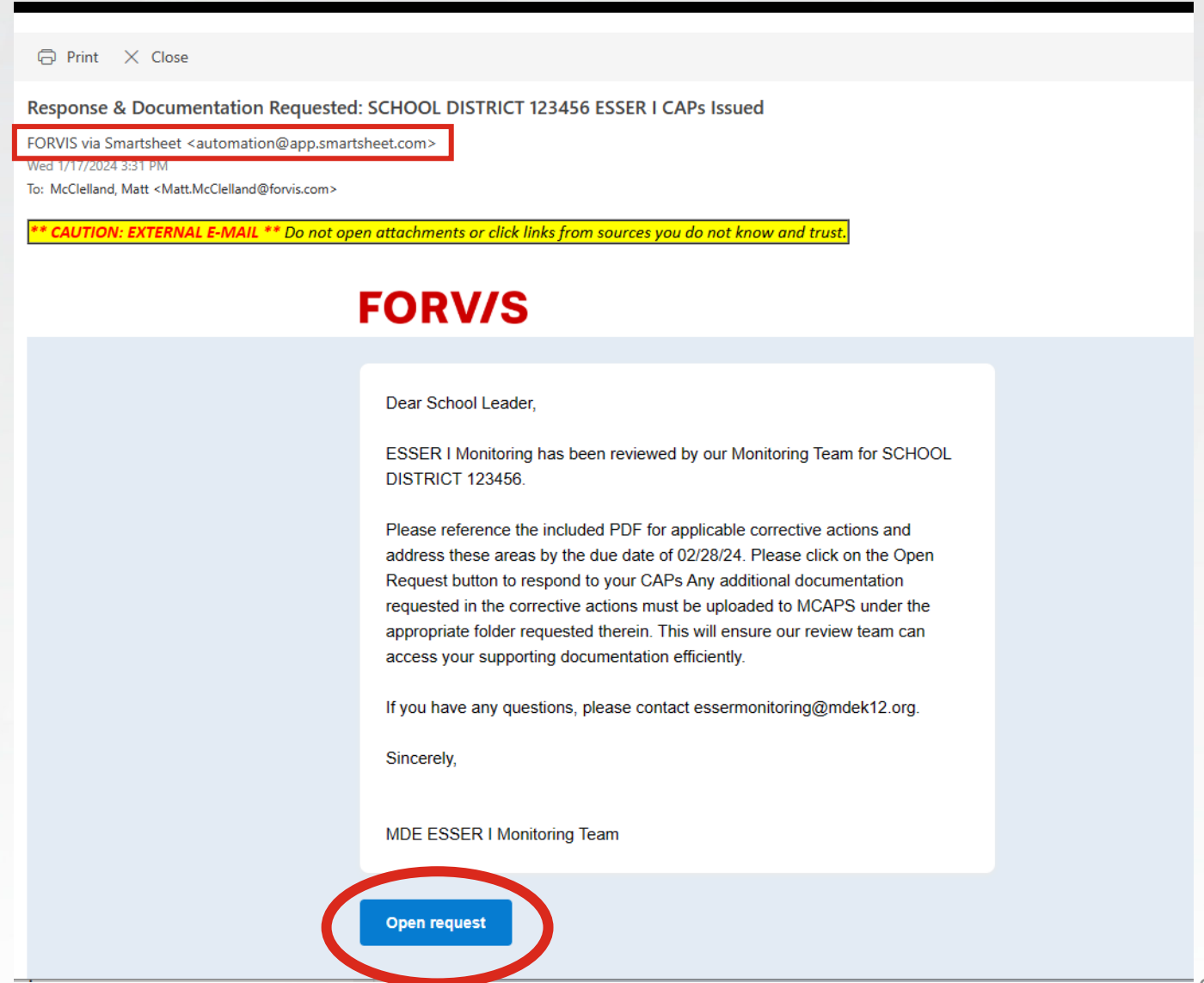
CAP Report Process Explained

- Following the documentation review and monitoring visit, LEA's will be issued one of two reports:
 - CAP Report – indicating findings that must be addressed
 - Clearance Report – indicating LEA is in compliance for ESSER I
- CAP reports will be issued to LEA's within 30 days after the conclusion of the virtual or on-site monitoring visit.
- LEA's will have 30 days after receipt of the report to respond to any findings.
- LEA's will respond to CAPs via a link provided with your CAP Report
- All additional documentation should be uploaded to the appropriate MCAPs folder

LEA Correspondence Example

- LEA will receive an email from FORVIS via Smartsheet when review has completed
- Click on the “Open Request” button to respond to your CAPs

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Responding to CAPs

- The LEA's CAPs can be reviewed by clicking on the "1 Attachment" link in the Attachments link.
 - **Note:** Please **do not** upload documentation in this form
- Respond to your respective CAPs
- Click "Submit Update"
- Upload additional documentation as directed in MCAPs

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Response & Documentation Requested: SCHOOL DISTRICT 123456 ESSER I CAPs Issued

Dear School Leader,

ESSER I Monitoring has been reviewed by our Monitoring Team for SCHOOL DISTRICT 123456.

Please reference the included PDF for applicable corrective actions and address these areas by the due date of 02/28/24. Please click on the Open Request button to respond to your CAPs Any additional documentation requested in the corrective actions must be uploaded to MCAPS under the appropriate folder requested therein. This will ensure our review team can access your supporting documentation efficiently.

If you have any questions, please contact essermonitoring@mdek12.org.

Sincerely,

MDE ESSER I Monitoring Team

I. Fiscal Monitoring - LEA Response

II. Costs - LEA Response

Attachments



▼ 1 Attachment



MDE ESSER I Subrecipient Monitoring CAP Report_Test.pdf

☐ Send me a copy of my responses

3

Submit Update

CAP Report Example



RE: ESSER I Monitoring – Corrective Actions Issued

Dear Dr. Smith:

The initial ESSER I Monitoring has been completed by our Monitoring Team for **SCHOOL DISTRICT 1**.

Please reference the enclosed pages for applicable findings/corrective actions and address these areas by the due date of **February 28, 2024**. Your response to each finding/corrective action should be recorded using the link provided in this document.

In addition, please upload the requested documentation outlined the corrective action in MCAPs. This will ensure our review team can access your supporting documentation efficiently.

If you have any questions, please do not hesitate to contact essermonitoring@mdek12.org.

Sincerely,

MDE ESSER I Monitoring Team

Enclosures

Cc: Mississippi Department of Education

I. Fiscal Monitoring

FINDING(S)	CORRECTIVE ACTION(S)
The LEA failed to provide a written policy and/or procedure.	Your LEA must develop written policies and/or procedures for determining allowability of costs for ESSER I funds.
	Please provide policies and procedures that ensure that ESSER I funds are for allowable expenditures as defined in the Federal cost principles for ESSER I funds (March 13, 2020 - September 30, 2022).
The LEA provided a written policy and/or procedure; however, the LEA policy and/or procedure included insufficient information.	Your LEA must develop written policies and/or procedures to ensure Federal Funds are spent for allowable expenditures per 2 CFR 200.
	Please provide policies and procedures that document the steps the LEA will take to ensure costs expended under a federal award are allowable.

ADDITIONAL DOCUMENTATION REQUESTED
None.



II. Costs

FINDING(S)	CORRECTIVE ACTION(S)
The LEA provided a written policy and/or procedure; however, the LEA policy and/or procedure included insufficient information.	Your LEA must develop written policies and/or procedures that applies indirect cost rates to actual amounts expended when making indirect cost charges for Federal award.
	Please provide documentation showing updated written policies and/or procedures that applies indirect cost rates to actual amounts expended when making indirect cost charges for Federal award.

ADDITIONAL DOCUMENTATION REQUESTED
Updated Policies & Procedures

What Happens Next

- Following LEA CAP responses, the subrecipient monitoring team will conduct a second review.
- Once all CAP findings have been addressed, a Clearance Report will be generated, signifying the conclusion of ESSER I monitoring.

Questions?

We would appreciate your time in completing the survey for today's presentation below:

[ESSER I Monitoring Survey
\(smartsheet.com\)](https://smartsheet.com)

Contact Information



If you have any ESSER I monitoring questions, please email essermanitoring@mdek12.org

Thank you!

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