



ESSER GRANT CRITERIA AND DATA POINTS FOR DESK AUDITS RESPONSE SHEET FOR [DISTRICT NAME]

CRITERIA	INDIVIDUAL RESPONSIBLE FOR OVERSITE	DOCUMENTATION PROVIDED <small>Please include the name under which the document is saved</small>
Expenditures are for allowable and approved activities.		
Expenditures are reasonably tied to the COVID-19 virus.		
Are audit findings adequately addressed. If findings are still outstanding, get status of findings and determine if timeline or response is reasonable. Are repeat or material findings related to federal or funds. Did the district adequately address findings.		
The LEA has a current inventory for any materials or equipment purchased with ESSER funds.		
Review equitable share calculation. LEA documents value supplied to nonpublic participants.		

Discuss plans for remaining grant funds.

--	--	--