



ESSER GRANT CRITERIA AND DATA POINTS FOR DESK AUDIT

| CRITERIA | INDIVIDUAL RESPONSIBLE FOR OVERSITE | DOCUMENTS TO BE SUBMITTED TO OPI |
|--|---|---|
| <ol style="list-style-type: none"> 1. Expenditures are for allowable and approved activities. 2. Expenditures are reasonably tied to the COVID-19 virus. | <p>Authorized Representative – John Doe Business Manager – Jane Smith</p> | <p>For the month of [Month Year] provide a copy of the detailed E-grants expenditure report, detailed expenditure report from internal accounting system, and the corresponding cash request(s) support for the month. Each cash request support should provide:</p> <ul style="list-style-type: none"> ✚ Evidence the expenditure was approved by a secondary reviewer (i.e. Authorized Representative, Superintendent, Business Manager); and ✚ Supporting documentation for expenditures (including requisitions, Purchase Orders, Invoices, etc.). <p><i>Note: Support should be sufficient to tie grants expenditure data to internal expenditure data and then to supporting documentation.</i></p> |
| <ol style="list-style-type: none"> 3. Are audit findings adequately addressed. 4. If findings are still outstanding, get status of findings and determine if timeline or response is reasonable. 5. Are repeat or material findings related | <p>Authorized Representative – John Doe Business Manager – Jane Smith</p> | <p>Use documentation found in the internal Sub-Recipient monitoring process.</p> |

| | | |
|---|---|---|
| <p>to federal or funds.</p> <p>6. Did the district adequately address findings.</p> | | |
| <p>7. The LEA has a current inventory for any materials or equipment that cost over \$5,000 and purchased with ESSER funds.</p> | <p>Authorized Representative – John Doe Business Manager – Jane Smith</p> | <p>Records of all inventory purchased with ESSER funds. Inventory records and process should include:</p> <ul style="list-style-type: none"> ✦ A description of property, serial number, or other identification number; ✦ The funding source of property; ✦ Title owner; ✦ Acquisition date; ✦ Cost of property; ✦ Percentage of federal participation in the cost of property; and ✦ Any disposition data including the date of disposal and sale price of property. |
| <p>8. Review equitable share calculation. LEA documents value supplied to nonpublic participants.</p> | <p>Authorized Representative – John Doe Business Manager – Jane Smith</p> | <p>LEA can show equitable share is or has been fulfilled by:</p> <ul style="list-style-type: none"> ✦ Good faith documentation of meaningful consultation; and ✦ Provision of services. |
| <p>9. Discuss plans for remaining grant funds.</p> | <p>Authorized Representative – John Doe Business Manager – Jane Smith</p> | <p>LEA has a plan to disburse funds for allowable expenses prior to end of grant period. Plan is in line with E-Grants budget.</p> |