

2011-2014

West Virginia Department of Education

**Procedures for ESEA
Consolidated Monitoring**

Effective July 1, 2011

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Federal Requirements for Subrecipient Monitoring

➤ **ESEA**

The West Virginia Department of Education (WVDE) disseminates funds to local education agencies (LEA) and eligible entities under the Elementary and Secondary Education Act (ESEA). It is the responsibility of the grant recipient (grantee) to meet the requirements of all Titles funded under this Act. Each state educational agency that submits a consolidated plan under ESEA, must file the assurances contained in Section 9304 of the Elementary and Secondary Education Act. These assurances include a statement that the recipient will monitor its subrecipients and enforce the federal regulations.

➤ **General Education Provisions Act Sec. 440(a)**

In the case of any applicable program in which federal funds are made available to local agencies in a State through or under the supervision of a State board or agency, the Secretary may require the State to submit a plan for monitoring compliance by local agencies with federal requirements under such programs and for enforcement by the state for such requirements. The Secretary requires such plan to provide (1) for periodic visits by State personnel of programs administered by local agencies to determine whether such programs are being conducted in accordance with such requirements; (2) for periodic audits of expenditures under such programs by auditors of the state or other auditors not under the control, direction, or supervision of the local educational agency; and (3) that the State investigate and resolve all complaints received by the State, or referred to the State by the Secretary relating to the administration of such programs.

➤ **EDGAR**

Section 80.40 of EDGAR requires grantees to monitor their subgrantees to ensure compliance with applicable federal requirements and that performance goals are being achieved.

➤ **OMB Circular 110**

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Monitoring is a process that assesses the quality of internal control performance over time. According to OMB Circular 110, monitoring has the following characteristics:

- a. Ongoing monitoring built-in through independent reconciliations, staff meeting feedback, supervisory review, and management review of reports.

- b. Periodic site visits performed at decentralized locations (including subrecipients) and checks performed to determine whether procedures are being followed as intended.
- c. Follow up on irregularities and deficiencies to determine the cause.
- d. Internal quality control reviews performed.
- e. Management meets with program monitors, auditors, and reviewers to evaluate the condition of the program and controls.
- f. Internal audit routinely tests for compliance with Federal requirements.
- g. If there is a governing Board, the Board reviews the results of all monitoring or audit reports and periodically assesses the adequacy of corrective action.

➤ **OMB Circular 133 Subpart D--Federal Agencies and Pass-Through Entities Responsibilities**

OMB Circular A-133 requires auditors and grantees to obtain an understanding of the non-Federal entity's internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs, plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and, unless internal control is likely to be ineffective, perform testing of internal control as planned.

Pass-through entity responsibilities

A pass-through entity shall perform the following for the Federal awards it makes:

- a. Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award.
- b. Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- c. Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and those performance goals are achieved.
- d. Ensure that subrecipients expending \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.
- e. Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.
- f. Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records.

- g. Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary for the pass-through entity to comply with this part.

➤ **West Virginia Department of Education Responsibilities**

The West Virginia Department of Education (WVDE) disseminates funds to local education agencies (LEA) and eligible entities under public law 107-110, *The No Child Left Behind Act of 2001 (ESEA)*. It is the responsibility of the grant recipient (grantee) to meet the requirements of all Titles funded under this Act. The purpose of ESEA Consolidated Monitoring is to ensure that all grantees are complying with federal requirements. This consolidated monitoring process provides an efficient monitoring approach and technical assistance to grantees.

Definition

Federal regulations require the WVDE to enforce its legal obligations and ensure compliance with all policies and procedures (EDGAR 34 CFR 76.770).

ESEA Consolidated Monitoring is defined as:

- Applicable to the ESEA programs that have monitoring requirements under Titles I, II, III, VI(RLIS) and the McKinney Vento Act. (Specific programs may have additional monitoring requirements).
- The process of collecting information from grantees to:
 - a. Review student academic progress
 - b. Determine compliance with federal and applicable state regulations
 - c. Promote collaborative planning and budgeting across ESEA programs
 - d. Provide technical assistance for program improvement
- The enforcement of legal obligations imposed by federal law

ESEA Consolidated Monitoring Procedures

Review of District and School Data and Documentation

- Reports of AYP status and the accountability measures for the district and schools will be reviewed by WVDE staff members prior to each on-site visit.
- The LEA may electronically submit data to document the compliance standards at least one month prior to the date of the entrance conference.
- Prior to the on-site visit, the SEA staff will review LEA and school documentation submitted electronically.

On-site Monitoring

Monitoring teams, consisting of WVDE staff, shall conduct periodic on-site reviews. The on-site reviews will be conducted in a three year cycle. **However, monitoring for specific issues and/or programs may be conducted at any time at the discretion of the West Virginia Department of Education.** On-site monitoring may also be conducted in response to a written complaint/concern received by the WVDE State Federal Program Directors or following the review of school and or county five year

strategic plans. Should the cyclic monitoring denote a large number of findings and/or an additional need for technical assistance, follow up monitoring/technical assistance visits will be conducted as deemed necessary by the WVDE federal programs staff.

Preparation for the On-Site Visit

An annual schedule for monitoring will be developed and distributed prior to July 1 of each fiscal year. **It is the expectation that the district will notify the WVDE Office of Title I by July 15, should there be a conflict in scheduling.**

The team leader, in collaboration with the grantee, will establish a proposed schedule. The monitoring team leader, (WVDE Title I Coordinator), will confirm the schedule for the on-site monitoring visit at least one month prior to the on-site visit.

The grantee is responsible for making the necessary arrangements for on-site visits to schools and/or program sites and to ensure that the schools and/or program sites are prepared for the monitoring review.

Documentation to verify compliance with ESEA standards must be organized and readily available for review by the on-site monitoring team at both the LEA and school levels and staff members and other stakeholders shall be available for interviews.

Activities during the LEA On-Site Monitoring Entrance Conference

An entrance conference is conducted with the LEA's designated personnel. The purpose of the visit and the planned activities are reviewed during the conference. District administrators are asked to participate in a discussion of the district initiatives being implemented for the improvement of student achievement and the coordination of federal funding.

Review of ESEA Programs

A. Verification of Data –Documentation compiled by the district/schools is reviewed and verified by the monitoring team to ensure compliance with ESEA standards.

- The documentation must be available for all fiscal years since the last on-site consolidated monitoring.
- Documentation must be organized for immediate access to expedite the monitoring process.
- Appropriate LEA staff must be available during the on-site visit (e.g., finance officer, accountants/clerks, personnel director, federal program directors, attendance director, technology coordinator)

B. Interviews–Interviews will be conducted with LEA staff for the purpose of verifying and gathering information. Federally funded coaches and/or technology integration specialists (TIS) are asked to participate in the interviews.

C. School Site Visits

Site Visits – School and/or site visits will be conducted as part of the Title I and Title III monitoring process.

Title I: An on-site interview with a school team will be conducted at each Title I school. The school's principal has some discretion in selecting the membership of the school team (4-6 members); however, the team should be representative of the Title I school. Further, since a Title I program typically involves the improvement of the subject areas of reading and mathematics, teachers in these two subject areas should be highly considered as members of the team.

Examples of a representative Title I schoolwide interview team might include the following members.

Title I K-2 primary school: principal, classroom teacher from each grade level, the Title I teacher(s), and the school's parent involvement coordinator or parent representative.

Title I K-5 elementary school: principal, primary classroom teacher(s), intermediate classroom teacher(s), Title I teacher(s), and the school's parent involvement coordinator or parent representative.

Title I 6-8 middle school: principal, English/Language Arts teacher(s), mathematics teacher(s), Title I teacher(s), and the school's parent involvement coordinator or parent representative.

Title I 9-12 high school: principal, English/Language Arts teacher(s), mathematics teacher(s), Title I teacher(s), and the school's parent involvement coordinator or parent representative.

Title III: Staff from selected Title III school sites including the principal, ESL teacher or interventionist providing ESL support services, and content area teachers will be interviewed.

Exit Conference

Members of the monitoring team meet with the superintendent and/or designated LEA personnel to discuss the information gathered during the monitoring visit. Preliminary information regarding prospective commendations, and recommendations and findings is discussed during the exit conference for programs in which the SEA representative is present. The exit conference provides the LEA an opportunity for clarification of information gathered in the interviews and/or the review of documentation. Furthermore, the exit conference provides an opportunity for questions by county personnel. In addition, technical assistance and/or suggestions for improving student achievement, program implementation, and professional development will be provided. Requests by the LEA for follow up technical assistance and/or professional development may be articulated at this time.

Written Monitoring Report

Copy to WVDE federal program directors

Each member of the monitoring team submits information to the team leader pertaining to the programmatic area(s) in which the individual conducted the on-site review. The team leader coordinates the preparation of the final report. This report identifies programmatic commendations, recommendations, findings and/or areas in need of further professional development and/or technical assistance. Any findings identified in the report include the **required** corrective action and a date for which such correction action shall be implemented.

The report will be issued electronically to the grantee by the West Virginia Department of Education, within thirty (30) business days of the exit conference. Districts will be required to electronically confirm receipt of the monitoring report.

Monitoring Report Response

A written response to the monitoring report is required for all grantees with identified recommendations and/or findings. The response must outline the planned implementation of corrective actions issued for findings, including timelines for completion of the corrective action. **Documentation, if requested to be submitted with the monitoring response, shall be included as directed.** Furthermore, the response must be approved by the grantee's superintendent or executive director. The SEA Federal Program Director of the applicable program must receive this report within thirty (30) business days from receipt of the written monitoring report. Failure of the district to provide a written response within the required time may result in federal funding being withheld by the WVDE until receipt of the response.

Appeals Process

If after reviewing the final report, the district concludes that the evidence of a finding is inaccurate; the district may file a written appeal, **within 30 business days of receipt of the monitoring report**, requesting reconsideration of specific findings. Documentation must be submitted to the WVDE prior to, or in conjunction with the monitoring response. The documentation will be reviewed for determination of a final decision. If the documentation is acceptable and the SEA determines that the documentation fulfills the compliance standard, an amendment to the final report will be issued. The decision of the respective Federal Program Director is considered to be final and will be issued within 30 business days of receipt of the written appeal.