OFERP Office Hours
4/7/2022

Thursday, April 7, 2022 - 9:00am
Office of Federal Emergency Relief Programs (OFERP)
OFERP Introductions

- Shelly Chasse-Johndro, Director
- Monique Sullivan, ARP Coordinator
- Karen Kusiak, CARES & CRRSA Coordinator
- Kevin Harrington, GEER/EANS Coordinator
- Maisha Asha, Fiscal Coordinator
- Robert Palmer, Procurement Analyst
Today's Topics

1. Common Reasons PRs are reopened
2. ARP Use of Funds Reminder
3. ESSER Funding
4. Program and Fiscal Requirements
5. Cost Principles
6. Fraud, Waste and Abuse
7. Fiscal Matters, May 5th Office Hour
Common Reasons for Reopening

Confirmation of Review and Revision not reflected on the Plan

2. Provide the URL of the publicly available Plan for Safe Return to In-Person Instruction and Continuity of Services:

www.pinnersu.org/plansavereturn.org

3. Has the Plan for Safe Return to In-Person Instruction and Continuity of Services been reviewed and revised, if applicable, in the last six months?

- **Reviewed** in the last six months: Yes [ ] No [ ]
- **Revised** in the last six months: Yes [ ] No [ ]

Updated 11/04/2021

School District Reopening Plan
2021-2022 School Year

Approved by the Board of Trustees August 16, 2021
Common Reasons for Reopening

Lack of information in the "Activities Conducted" Area
Common Reasons for Reopening

Misalignment from the self-reported expenses and the Federal Grant Reimbursement System

Performance Report (self-reported)

<table>
<thead>
<tr>
<th></th>
<th>1000-2000 Salaries &amp; Benefits</th>
<th>3000-5000 Purchased Services</th>
<th>6000 Supplies</th>
<th>7300 Equipment</th>
<th>8000 Other</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVID-19 Student Supports Budget</td>
<td>$211,000.00</td>
<td>$5,000.00</td>
<td>$150,000.00</td>
<td>$29,000.00</td>
<td>$0.00</td>
<td>$395,000.00</td>
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<tr>
<td>COVID-19 Student Supports Invoiced Expenditures</td>
<td>$17,033.24</td>
<td>$0.00</td>
<td>$81,178.42</td>
<td>$547.43</td>
<td>$0.00</td>
<td>$98,759.09</td>
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</tbody>
</table>

Invoicing Reports

<table>
<thead>
<tr>
<th></th>
<th>1000-2000 Salaries &amp; Benefits</th>
<th>3000-5000 Purchased Services</th>
<th>6000 Supplies</th>
<th>7300 Equipment</th>
<th>8000 Other</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVID-19 Student Supports</td>
<td>$211,000.00</td>
<td>$5,000.00</td>
<td>$150,000.00</td>
<td>$29,000.00</td>
<td>$0.00</td>
<td>$395,000.00</td>
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<tr>
<td>Previous Invoice Amount</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$124,433.08</td>
<td>$18,487.29</td>
<td>$0.00</td>
<td>$240,920.37</td>
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<tr>
<td>Amount Invoiced 10/1/20 - 6/30/21</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$77,496.27</td>
<td>$547.43</td>
<td>$0.00</td>
<td>$83,043.70</td>
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<tr>
<td>Remaining Balance</td>
<td>$211,000.00</td>
<td>$5,000.00</td>
<td>$150,000.00</td>
<td>$29,000.00</td>
<td>$0.00</td>
<td>$395,000.00</td>
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</tbody>
</table>
Note
GEM's ARP ESSER III application need to match the application found on the district's webpage link (URL) provided in the ARP ESSER III application throughout the entire grant period of allowability.

Example:
Pine RSU reopened their approved ARP ESSER III application for revisions. When they resubmitted their application, they added two new projects and adjusted budgets for previously approved projects. All changes, updates, and revisions need to be reflected in the publicly available Use of Funds Plan located on the Pine RSU's webpage (which is provided as an URL in the ARP ESSER III application).
ESSER Funding

**CARES:** March 27, 2020
Coronavirus Aid, Relief, and Economic Security Act

**CRRSA:** December 27, 2020
Coronavirus Response and Relief Supplemental Appropriations Act

**ARP:** March 11, 2021
American Rescue Plan Act

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Federal Emergency Relief Funding

- **ESSER:** $638,361,281
- **GEER:** $13,355,897
- **EANS:** $25,278,359
- **CRF:** $342,000,000
- **HCY:** $2,694,822

*excluding ARP IDEA, RREV, Child Nutrition Grants*
## ESSER Invoice Timeline

<table>
<thead>
<tr>
<th></th>
<th>Expenses Occur and Goods Received by:</th>
<th>Invoice the Maine Department of Education by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>CARES ESSER I</td>
<td>September 30, 2022</td>
<td>October 15, 2022</td>
</tr>
<tr>
<td>CRRSA ESSER II</td>
<td>September 30, 2023</td>
<td>October 15, 2023</td>
</tr>
<tr>
<td>ARP ESSER III</td>
<td>September 30, 2024</td>
<td>October 15, 2024</td>
</tr>
</tbody>
</table>
CARES ESSER funds are available for obligation by SAUs through September 30, 2022, which includes the Tydings period.

Any funds not invoiced by 10/15/2022 will no longer be accessible.
ESSER Funds

- **Unprecedented amount** of federal emergency relief funding
  - ESSER allocations are proportionate to Title I Allocations

<table>
<thead>
<tr>
<th></th>
<th>Highest</th>
<th>Average</th>
<th>Lowest</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$31,873,646</td>
<td>$2,982,923</td>
<td>$9,705</td>
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</tbody>
</table>

- Separate Acts with **similar allowable uses**
  - Providing a level of flexibility to meet the identified needs

- **No supplemental vs supplant** provision
  - Maintenance of Effort and Maintenance of Equity

- **Short Period of Allowability**

- **Vulnerable** to fraud, waste, abuse, and mismanagement, or need transformation
• Ensure costs are necessary, reasonable, and prepare, prevent and respond to COVID-19

• **Demonstrate costs are consistent** with the purpose of the Education Stabilization Fund (ESF)

• Must **maintain time distribution records** for all employees including when an individual employee is splitting their time between activities that are allowable and unallowable under all ESF programs.

• **Wage rate requirements**

• **Equitable Services** - (1) timely consultation; (2) the planned services were provided, and (3) the required amount was used for private school children
Cost Principles

• Determine whether the organization complied with the provisions of 2 CFR Part 200 as follows: Direct charges to federal awards were for allowable costs.
  • **Costs did not consist of improper payments**, including
    (1) payments that should not have been made or that were made in incorrect amounts (including overpayments and underpayments);
    (2) payments that do not account for credit for applicable discounts;
    (3) duplicate payments;
    (4) payments that were made to an ineligible party or for an ineligible good or service; and
    (5) payments for goods or services not received (except where authorized by law).
  • **Costs were necessary and reasonable** for the performance of the federal award and allocable under the principles of 2 CFR Part 200, Subpart E.
  • **Costs were adequately documented.**
When the COVID-19 pandemic began, federal agencies acted **swiftly** to establish emergency programs and **deliver** financial relief to the American people.

Many agencies were able to **distribute funds quickly**, but the tradeoff was that they did not have systems in place to **prevent and identify payment errors and fraud**.

**Specialized Work: Pandemic Relief and Disaster Recovery Oversight**

Three measures were signed into law providing the Department with more than $280 billion to assist States, school districts, elementary and secondary schools, and postsecondary institutions in meeting their needs and the needs of their students impacted by the coronavirus pandemic—the Coronavirus Aid, Relief, and Economic Security Act or CARES Act (March 2020); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (December 2020); and the American Rescue Plan (March 2021). The CARES Act also allowed the Department to provide State educational agencies (SEAs) and local educational agencies (LEAs) with waivers of certain statutory or regulatory requirements and included provisions intended to provide Federal student loan borrowers with emergency relief.

In response, the OIG plans to perform a series of audits and quick response work relating to pandemic relief programs, requirements, and flexibilities (read our [pandemic relief oversight plan](https://www2.ed.gov/about/offices/list/oig/misc/edoigannualplan2022.pdf)). This will include reviews of the Department’s oversight of multiple grant programs and relief funds, grantee management and use of pandemic relief funds, and the effectiveness of the Department’s processes to implement flexibilities in the student financial assistance programs.
"Grantees and government employees play an important role in fighting fraud, waste and abuse related to taxpayer funded programs. Offices of Inspectors General exist to help prevent and investigate fraud, waste, abuse and misconduct related to government operations. It is in everyone’s best interest to ensure government operates at optimum efficiency and effectiveness and that grant funds are used properly."
• **Procurement Processes**: Consultants can play an important role in programs; however, their use requires a fair selection process, reasonable pay rates, and specific verifiable work product.

• **Multiple Roles**: Unilaterally redirecting the use of funds in a manner different than outlined in the grant agreement.

• **Robust Invoice Review**: Checks routinely written to employees as “reimbursement” of expenses and the use of ATM / Debit / Gift / Credit Cards must be carefully controlled and require robust oversight.

https://oig.justice.gov/sites/default/files/2020-02/GrantFraudHandout.pdf
Mark Your Calendars

Repurposing our
May 5, 2022 at 9:00am
Office Hour

To focus on
Fiscal Matters

Please join us with your
Business Managers
Resources

- ARP-ESSER Application Instructions
- Return to School Roadmap
- ARP Law
- ARP ESSER Interim Final Rule
- US ED APR ESSER
- Use of Funds FAQ
- Maine's Federal Emergency Relief Programs
## Contact Information

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<tr>
<th>Emergency Relief Funds</th>
<th>APR ESSER</th>
<th>CARES and CRRSA ESSER, CRF</th>
<th>GEER and EANS</th>
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<td><a href="mailto:Shelly.Chassejohndro@maine.gov">Shelly.Chassejohndro@maine.gov</a></td>
<td><a href="mailto:Monique.Sullivan@maine.gov">Monique.Sullivan@maine.gov</a></td>
<td><a href="mailto:Karen.Kusiak@maine.gov">Karen.Kusiak@maine.gov</a></td>
<td><a href="mailto:Kevin.Harrington@maine.gov">Kevin.Harrington@maine.gov</a></td>
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<th>Management Analyst</th>
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<tr>
<td>Maisha Asha</td>
<td>Robert Palmer</td>
</tr>
<tr>
<td><a href="mailto:Maisha.Asha@maine.gov">Maisha.Asha@maine.gov</a></td>
<td><a href="mailto:Robert.W.PalmerIV@maine.gov">Robert.W.PalmerIV@maine.gov</a></td>
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Please unmute yourself or use the chat to ask questions!