Checklist to Prepare for Subrecipient Monitoring Visit for ESSER

*This checklist is intended to assist LEAs in as they prepare
for Subrecipient Monitoring Visits.*

Before the Monitoring Review

Check	Question
☐	Complete the Monitoring Questionnaire via link in email from Monitoring Team
☐	Schedule the Monitoring Review When you receive the Scheduling Request Letter, please respond at your earliest convenience, with consideration for the following: • The letter will include a link to schedule your visit via Microsoft Bookings • An On-Site Monitoring visit lasts three (3) days • A Virtual Monitoring visit lasts five (5) days • The date range you choose should work for all necessary staff

☐	Meet internally to discuss plan of action
	• Review the Document Request List - Anticipate providing the expense summary:
	    ○ at the <u>subledger</u> detail level for all purchases/transactions; and,
	    ○ at the <u>subledger</u> detail level for payroll to include employee name and all benefits.
	As a team, gather all documents that have been requested by the Monitoring Team
	Upload all requested documents to FedMonitor at least 7 days prior to the monitoring visit
	Plan to provide a workspace for where the Monitoring Team to work at (for On-Site only)

☐	Meet virtually with the Monitoring Team one week prior to the scheduled visit for introductions and an overview of process. Please inform On-Site Monitoring Team of any logistical issues related to arriving at your location (e.g., parking, security, etc.).

During the Monitoring Review

Check	Question
☐	You will participate in a kick-off meeting with the Monitoring Team on the first day of the scheduled visit. Monitoring Activities will be conducted during a single week (3 days for On-Site, 5 days for Virtual). Also, during the first day of the visit, the Monitoring Team will select a sample from the previously built population for the following cost categories: • Salaries and Benefits • Professional and Technical Services • Purchased Property Services • Other Purchased Services • Supplies, Dues, and Fees • Property • Technology • Equitable Shares (ESSER I only)

	• Administrative Cost • Maintenance of Equity (ARP ESSER only) • 7% Set-Aside Allocation (ARP ESSER only) • Pass-Through Entity (PTE) Requirements (ARP ESSER only) The team will send a follow-up Request for Information (RFI) after the sample is taken to obtain support for selected transactions from the provided expenditure data. This RFI commonly includes: • Purchase Orders • Invoices • Proof of Payment • Contracts • Price or rate quotations • Procurement Information • Payroll Registers or Payroll reports from pay system such as Munis
☐	Respond to RFI in a timely manner • The Monitoring Team will set a cut off deadline for the LEA to provide RFI information. Observations will be based on data received prior to this deadline.
☐	Keep in contact with the team throughout the length of the visit to see if there is still any missing documentation that they require to complete their testing
☐	Participate in an exit interview at the end of the visit

After the Monitoring Review

Check	Question
☐	A second exit interview will be conducted on the date of the deadline the Monitoring Team has set for you to submit any outstanding RFI information that they still require to complete their testing
☐	Review any observations the Monitoring Team may provide
☐	Meet with your team/staff to discuss these observations
☐	Draft a Corrective Action Plan addressing any of the observations identified
☐	Send Corrective Action Plan to PDE