



ESSER Monitoring Self-Assessment Tool

Purpose: The federal Elementary and Secondary School Emergency Relief Programs (ESSER I, II, and III) have provided significant investments into New Mexico public education for use in addressing the impact that the COVID-19 pandemic has had and continues still to have on the education of NM children and youth.

As part of the federal ESSER funds, the NMPED must monitor that local education agencies (LEAs) use funds for authorized purposes and the use of funds meets all applicable federal requirements including fiscal and programmatic performance goals.

Instructions: Each Local Education Agency (LEA) in the CARES ESSER, CRRSA ESSER, and ARP ESSER monitoring cycle will complete all questions below by either indicating **Yes** or **No**.

If the response is **No**, an explanation is required in the area marked **Explanation if No**. If the item is not applicable to the LEA, please include N/A in the **Explanation if No** area.

If the **Evidence Required** column is checked with an 'X', evidence must be submitted in the indicated area in the Monitoring Tool in SharePoint. Included below are some examples of evidence that may be submitted.

The monitoring self-assessment and applicable evidence are required under 2 CFR 200.332(d) and (e).

CARES ESSER, CRRSA ESSER, and ARP ESSER Monitoring Self-Assessment Questions

ARP ESSER: 20% Set-Aside to Address Learning Loss and Use of Funds

Question	Yes/ No	Explanation if No	Evidence Required	Examples of Evidence
Has the LEA implemented the plan for the 20% Set-Aside for Learning Loss under the ARP ESSER allocation? <i>LEAs are required to reserve not less than 20 percent of its ARP ESSER allocation to address the academic impact of lost instructional time through the implementation of evidence based interventions (e.g., providing intensive or high-dosage tutoring or accelerating learning; see FAQ A-10 for a definition of evidence-based), such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that the interventions implemented respond to students'</i>				Examples of expenditures; Examples of supports for students who are at-risk of dropping out of school



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<i>social, emotional, mental health, and academic needs and address the disproportionate impact of COVID-19 on students from low-income families, students of color, children with disabilities, English learners, migratory students, students experiencing homelessness, and children and youth in foster care. (ARP § 2001(e)(1))</i>				
Are all ESSER uses of funds related to preventing, preparing for, and responding to COVID-19? This includes CARES ESSER, CRRSA ESSER, and ARP ESSER			X	Policies and written processes on how the LEA supports schools and its staff on allowability of use of ESSER federal funds; procedures on allowability of costs including how costs are allocable, necessary, and reasonable; sample expenditures

CARES ESSER: Equitable Services

Question	Yes/no	Explanation if No	Evidence Required	Examples of Evidence
Have equitable services been provided by the LEA as required in the CARES Act? <i>An LEA receiving ESSER funds under sections 18003 of the CARES Act shall provide equitable services in the same manner as provided under section 1117 of the ESEA to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.</i>			X	Documentation of communication with non-public schools; inventory tracker of materials and supplies provided to non-public schools



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ESSER: Construction, Renovation, and Repair

Question	Yes/No	Explanation if No	Evidence Required	Examples of Evidence
Has the LEA complied with the requirements below?				
a) Prior written approval for any construction			X	Prior written paperwork from NMPED which may include approved application, emails, approved \$5K equipment form
b) All remodeling, renovation, repairs, and new construction in excess of \$2,000 comply with the Davis-Bacon Act on prevailing wage requirements			X	Copies of certified payrolls from contractor(s) that conducted the work; copies of relevant contracts showing wage agreements and include language regarding the compliance with Davis-Bacon Act's prevailing wages.
c) Has the LEA considered the probable effects of proposed construction on any district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places (34 CFR § 75.602)? See FAQ B-6.d. for more information on the National Historic Preservation Act.			X	Documentation of consultation with governmental agencies; architectural plans with building permits
d) The LEA has title or other interest, including right of access, that is sufficient to ensure that the LEA will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer (34 CFR § 75.603)			X	Copies of title, rental agreement



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ESSER Fiscal Management

Question	Yes/No	Explanation if No	Evidence Required	Examples of Evidence
Does the LEA have ESSER/ARP ESSER payroll documentation that is supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable and properly allocated?			X	Written procedures for supported payroll
Does the LEA have a policy in place for Time and Effort reporting for the distribution of salary and wages where an employee works on more than one cost objective or Federal, State, or local award?			X	Written policy; samples of time and effort forms
Does the LEA have a written Procurement and Inventory Policy indicating procedures to be followed for the purchasing, requisitioning of supplies, materials and equipment, receiving, distribution, and tracking of said items, purchased with federal funds?			X	Written policy and procedures including staff responsible; sample inventory list
Does the LEA have a policy for use, management, and disposition of equipment (CFR 200.313) and procuring telecommunications equipment (CFR 200.216) that meet federal requirements?			X	Written policy covering each area
Were funds obligated by September 30, 2022 for CARES ESSER and September 30, 2023 for CRRSA ESSER?				
Were funds liquidated timely for CARES ESSER and CRRSA ESSER?				



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Is the LEA planning on obligating its ARP ESSER funds by September 30, 2024?			X	Current balance and plan to expend funds
Is the LEA planning on liquidating its ARP ESSER funds within 90 days; or will the LEA ask for a liquidation extension?				
Has the LEA prepaid for any contracted services, such as subscriptions or licenses? If so, for what period?			X	Documentation justifying pre-payment.
Has the LEA met the MOEquity requirements? (ARP § 2004(b) and (c))				
Has the LEA ensured that it met the following criteria for timeline: ESSER funds may only be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared? (CARES § 18003)			X	Policies and written procedures on allowability
Has the LEA continued to compensate its employees and contractors, to the greatest extent practicable as required under the CARES Act? (CARES § 18006)			X	Financial Statements showing continued compensation of employees
Has the LEA met required ESSER reporting requirements?				