



Pennsylvania  
Department of Education

# Post Elementary and Secondary School Emergency Relief (ESSER) Monitoring Leading Practices - Part 1

March 19, 2025



# Post ESSER Monitoring Leading Practices

## Introduction:

Now that the American Rescue Plan Act Elementary and Secondary School Emergency Relief (ARP ESSER) period of performance has ended, there's still work to do be done. We will dive into different areas to provide insights. The areas we will cover in this session are:

- ✓ General / Entity Level Standards
- ✓ Financial Management
- ✓ Procurement
- ✓ Equipment

## Objectives:

### 1 How To Respond To Monitoring Observations

- ❑ **Reduce Compliance Exposure:** adopt leading practices included in your Final Results Letter (FRL) commensurate with your Local Education Agency's (LEA) operations.

### 2 Leading Practices Moving Forward

- ❑ **Follow Subgrant Agreement:** Incorporate or add requirements into current operating procedures.
- ❑ **Implement Compliance Steps:** Review the steps to confirm compliance with terms and conditions of the Subgrant.
- ❑ **Monitor Program Performance:** Perform periodic reviews to make sure requirements are met.
- ❑ **Maintain Documentation:** Confirm program and project expenditures and other documentation is available and compliant with federal guidelines.



# Leading Practices Outcomes

## Outcomes:

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- ❑ **Compliance with Federal Guidelines:** Expenditures appear to be properly documented to meet 2 Code of Federal Regulations (CFR) Part 200 requirements.
- ❑ **Submission of Reports:** Including Final Expenditure Reports (FER), Quarterly Reports, Single Audits, etc.
- ❑ **Financial Reconciliation:** General ledgers are reconciled, confirming that reported expenditures equal recorded costs.
- ❑ **Proper Use of Funds:** Confirmation that funds have been expended in accordance with program guidelines.
- ❑ **Transparent Reporting:** Clear reporting builds stakeholder trust and demonstrates responsible financial management.
- ❑ **Record Retention:** Maintain documentation for a minimum of seven years from FER acceptance by the Pennsylvania Department of Education (PDE) to be prepared for future audits or reviews.
- ❑ **Avoidance of Loss of Funding:** Mitigate risk (e.g., loss of funding or enforcement actions) by maintaining compliance.



# How To Respond To Monitoring Observations

A well-rounded response to monitoring observations should encompass both **process** and **documentation** improvements to enhance thoroughness and compliance with Subgrant agreement.

1

## **Process**

The response should outline the implementation of new processes or updates to existing procedures. It should also clearly demonstrate how these changes will address and resolve identified compliance gaps.

2

## **Documentation**

The response should include attachments for missing information highlighted in the observations, such as procurement, invoices, payroll records, etc. If the missing documentation does not exist, the LEA should use the response to explain how the adoption of new processes and procedures will strengthen internal control and the overall grant management process.

3

## **Response Timeline and Responsible Party**

The response should also include a timeline and responsible party for the new process implementation or process improvement.



# How Should I Respond To Monitoring Observations?

Guidance Observation #1			
Applicable Programs:	ARP ESSER		
Area of Review:	Financial Management		
Observations:	During the virtual monitoring review, the ESSER Monitoring Team noted that the Subrecipient was unable to provide purchase orders and invoices for services purchased with Federal funds.		
Background Discussions:	The Subrecipient did not make a [purchase order and/or invoice] available for review for the following vendor expenditures.		
	ARP ESSER		
	Vendor	Document	Amount
	Company A	Purchase Order	\$25,000
	Company A	Invoice	\$25,000
Regulatory Guidance:	2 CFR 200.403(g) Costs must be adequately documented.		
Associated Risk:	Failure to adhere to adequate purchasing procedures could result in instances of non-compliance, errors, and inadequate management of Federal funds.		
Recommended Practice:	The Subrecipient must adequately document all costs claimed against the Federal award.		
Subrecipient's <u>Response</u> (✓):	We have implemented an electronic authorization process for all purchases to avoid the misplacement of physical documentation. Going forward, purchases can only be made if the electronic authorization form is approved by the business manager and superintendent. The attached documents represent the purchase authorization in form of an email in addition to a copy of the invoice.		
Subrecipient's Response (✕):	We will make sure we address these processes.		

## Complete Response

The response outlines the updates to existing **processes and procedures** and includes **attachments** to address the **documentation** aspect of this observation. The response should also include a timeline and responsible party for the new process implementation or process improvement.

In the case where the LEA believes the Observation to be an **error**, please provide a response of the process in place and/or relevant documentation.

## Incomplete Response

The response is brief and **lacks detail**, failing to outline updates to existing **processes and procedures** or include attachments for the missing **documentation**.



# How To Be Prepared For a Potential Audit or Program Review

Ways to be prepared for an audit or program review:

1. Maintain supporting documentation
2. Perform periodic self-assessments
3. Conduct budget to actual variance analysis
4. Stay updated with regulatory changes
5. Implement strong internal control
6. Provide continuous staff training
7. Report performance to the Board and other committees



## Aha! Applicable Regulatory Guidance

2 CFR 200 changed during 2024, the updates are generally not applicable to the treatment of the Grant. Subrecipients must make sure to use the appropriate version of the guidance in order to perform grant activities.



## Procurement



## Financial Management



## Closeout



## General Entity Level Standards



# Introduction to General/Entity Level Standards

1

## What are General/Entity Level Standards?

General/Entity Level Standards can be described as management oversight over **policies, procedures, and practices**. This includes maintaining a culture of compliance over federal awards, internal control, financial statement reporting guidance, and leading practices.

2

## Who is Responsible for Implementation?

The **Board of Directors is responsible for approving policies**, while **management is responsible for the day-to-day implementation** of such policies. The Business Manager and Federal Programs Coordinator are the designated personnel responsible for proper execution.

3

## Why is it Important?

Maintaining a culture of compliance over applicable policies is an important step in keeping federal funding within schools, because doing so **reduces exposure to claw back provisions or potential audit findings**.

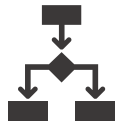


# General / Entity Level Standards

**Essential Insights** LEAs should focus on developing:

- ✓ Strong management practices.
- ✓ Policies and procedures to support operational efforts and grant management programs commensurate with the size and complexity of operations of the LEA.

## How to respond to General/Level Entity Monitoring Observations



### Process

The response should outline the implementation of new processes or updates to existing procedures. The response should also clearly demonstrate how these changes will effectively address and resolve identified process deficiencies. For example, discussing areas such as:

- ✓ Onboarding qualified personnel
- ✓ Training and succession planning
- ✓ Developing internal standard operating procedures



### Documentation


The response should include attachments for missing documentation, such as drafts of new or updated policies and procedures, where applicable. The response can also include other management actions such as the recruitment of qualified personnel and/or new training efforts.




# Common Observations and How to Address Them



REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS

 <b>No PII Policy</b>	<b>2 CFR 200.303(e)</b>	<p>Failure to safeguard Personally Identifiable Information (PII) may result in a weak control environment and could pose potential operational or financial risk to the organization should employees' information be shared inappropriately.</p>	<p>Formally adopt a policy for safeguarding PII and establish procedures for the same.</p>	<ul style="list-style-type: none"> <li>• Train staff on the importance of safeguarding PII including knowledge of internal policies, procedures and practices.</li> <li>• Maintain controls around access and distribution to PII information only to authorized personnel.</li> <li>• Identify what constitutes PII at your district.</li> <li>• Conduct periodic refreshers on PII identification, distribution and access.</li> </ul>
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REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS

 <b>No policy against fraud, waste, and abuse</b>	<b>2 CFR 200.303(a)</b>	<p>Failure to maintain a reporting system for fraud and other improprieties could lead to financial and reputational loss as a result of misuse with grant funding.</p>	<p>Formally adopt a fraud, waste and abuse policy.</p>	<ul style="list-style-type: none"> <li>• Establish a reporting mechanism where fraud, waste and abuse can be reported.</li> <li>• Take actions to notify stakeholders of the importance of reporting fraud, waste and abuse.</li> </ul>
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# Common Observations and How to Address Them



REGULATORY  
GUIDANCE  
OBSERVATION  
  
RISK  
  
RECOMMENDED  
ACTION  
  
NEXT STEPS


 <p><b>No grants management policy</b></p>	<p><b>2 CFR 200.303(a)</b></p>	<p>Failure to maintain a regularly updated policies may result in a weak control environment and could pose potential operational or financial risk to the organization.</p>	<p>Formally adopt a grants management policy.</p>	<ul style="list-style-type: none"> <li>• Develop policies and procedures tailored to govern the administration of the Subrecipient's federal grants.</li> <li>• Conduct and attend relevant trainings related to the compliance of federal grants.</li> <li>• Designate a formal grants management team that reports directly to the Superintendent.</li> </ul>
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REGULATORY  
GUIDANCE  
OBSERVATION  
  
RISK  
  
RECOMMENDED  
ACTION  
  
NEXT STEPS

 <p><b>PII Sent (w/ and w/out existing measures)</b></p>	<p><b>2 CFR 200.303(e)</b></p>	<p>Inappropriately disclosing PII to external organizations could pose operational, financial, brand and reputational risk to the Subrecipient.</p>	<p>Establish controls around access and distribution to PII information only to authorized personnel. AND If documentation containing PII is required to be provided to a third party, redact the PII before resending the documentation in question.</p>	<p>Take reasonable measures to safeguard protected PII. This includes, providing training, instating protocol for handling PII, and maintaining a formal policy for protecting PII. A formal PII policy should include: data privacy training; storage, use, sharing, and retention of PII; and privacy incident reporting. The Subrecipient should also make sure that its staff are made aware of updates as they are implemented.</p>
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# Common Observations and How to Address Them



REGULATORY OBSERVATION GUIDANCE	RISK	RECOMMENDED ACTION	NEXT STEPS
 <b>No Prior-Approval Obtained</b>			
<b>2 CFR 200.407</b>			
Failure to obtain prior-approval for certain construction and improvement projects, and equipment could result loss of Subrecipient's funding.			
Immediately gather the required approvals from PDE. If approval is not received, consider removing this cost from grant expenditures.			
Obtain prior-written approval from PDE for construction, capital expenditures (including equipment with a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000) buildings, land, travel, and entertainment costs. Please complete the Program and Budget Revision Request (pa.gov). <a href="#">PDE Prior Approval Page</a>			

# Applicable Federal General/Entity Standards Guidance





2 CFR 200.400-476 highlights the requirements related to governance.

Reference	Title	What You Need to Know
§ 200.400(a)	Policy Guide	The non-Federal entity is responsible for <b>the efficient and effective administration of the Federal award</b> through the application of <b>sound management practices</b> .
§ 200.400(b)	Policy Guide	The non-Federal entity assumes <b>responsibility for administering Federal funds</b> in a manner <b>consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award</b> .
§ 200.400(c)	Policy Guide	The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to <b>achieve proper and efficient administration of the Federal award</b> .
§ 200.400-476	Cost Principles	The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity should be consistent with these cost principles and support the accumulation of costs as required by the principles and <b>provide for adequate documentation to support costs charged to the Federal award</b> .

# Practices















Practices describe the way things are done in a place of business. They often result from the organizational culture and habits which form over time. Practices can be unique to an LEA, but some important practices are listed below.

PRACTICES		GENERAL DESCRIPTION	
	Documentation Standards		Establish consistent guidelines for the creation and storage of relevant supporting documentation.
	Expense Approval Process		Follow established formal expense approval process and document deviations.
	Procurement Limit and Oversight		Establish limits for micro/small purchases, quotations, and formal bid process. If noncompetitive procurement is used, proper justification procedures should be established.
	Administration Committee Structures		Designate committees as needed such as budget, program implementation, etc.
	Compliance with Policies & Procedures		Establish an organizational culture where personnel is encouraged to do the correct thing.
	Budget/Forecast Planning		Adopting a budget and comparing deviations monthly, and addressing deviations are can help to provide effective use of grant funding.

# Practices (Cont. Part 1)

Practices describe the way things are done in a place of business. They often result from the organizational culture and habits which form over time. Practices can be unique to an LEA, but some important practices are listed below.

PRACTICES		GENERAL DESCRIPTION	
	Strategic Planning		Keep the “big picture” in mind, how does management intend to effectively use funding to accomplish its vision.
	Management Depth and Succession		Retain knowledgeable management and have succession plans. (What if Superintendent Jones wins the Lottery)
	Internal Control Standards		Maintain appropriate segregation of duties and internal controls to reduce risks and meet operating, reporting, and compliance objectives.
	Management’s Response to Audit and Monitor Recommendations		Respond to Audit and Monitor recommendations in a timely manner, this may include a change in procedures.
	Compliance with Federal and State Grant Regulations and Guidance		Be aware of the requirements of federal awards at the Federal, State, and Local levels.
	Personnel Administration		Recruiting and training personnel activities are important in the development and continuity of staff.

# COSO's 5 Components of Internal Control



To properly design and execute financial internal controls, LEAs should take an approach that includes the following steps:



## Risk Assessment

- LEAs should identify the risks associated with their financial operations and determine which controls help to mitigate those risks. This assessment should be conducted regularly to make sure that controls are effective and up to date.



## Control Activities

- LEAs should develop clear policies and procedures that outline the processes for financial transactions, including authorization and approval processes, reconciliations, **segregation of duties**, and record-keeping requirements. See General/Entity Level Standards Section for additional information.



## Information and Communication

- Internal communication system by which information is properly communicated to enable personnel to effectively execute control responsibilities.



## Monitor and evaluate

- LEAs should regularly monitor and evaluate their internal controls to make sure that they are effective in mitigating risk and achieving their intended goals. This includes conducting regular audits and reviews of financial processes and procedures.



## Control Environment

- LEAs should maintain an effective internal control environment commensurate with the size and complexity of the federal award and level of transactions.

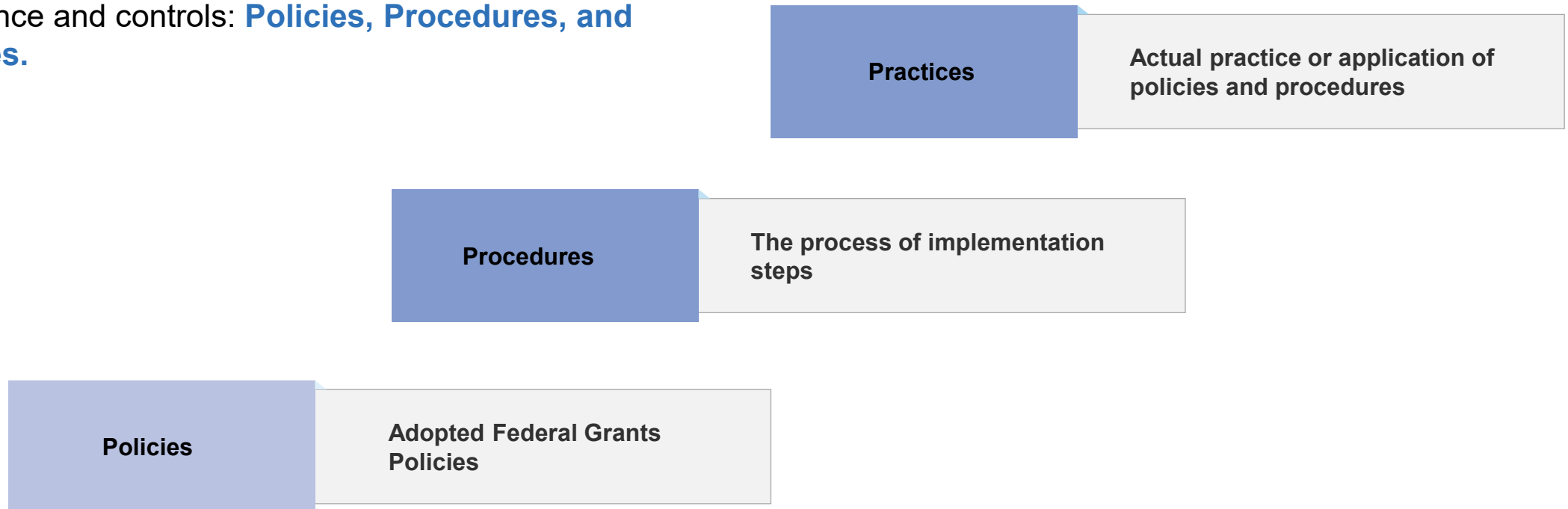
# Governance and Controls: The Cornerstone of General/Entity Level Standards



Developing and maintaining strong governance and controls at the entity level for effective general administration and grants compliance.

**I want my organization to maintain strong governance and controls. Where do I start?**

There are three components to maintaining appropriate governance and controls: **Policies, Procedures, and Practices.**

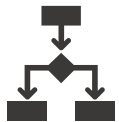




## Insights:

- ✓ Record awards and report program expenditures.
- ✓ Periodically reconcile ledgers for accuracy.
- ✓ Maintain an audit trail for program projects and associated expenditures.
- ✓ Adopt budgeting procedures commensurate with your LEA's size, operations and award amount.

## How to respond to Financial Management Monitoring Observations?



### Process

The response should outline the implementation of a process for proper recording, reporting, and supporting program expenditures. It should also clearly demonstrate how these changes will effectively address and resolve the identified process deficiencies.




### Documentation

The response should include attachments for missing documentation, such as purchase orders, invoices, proof of payment and other relevant documentation.


# Common Observations and How to Address Them



REGULATORY OBSERVATION  
REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS

	
<b>No Purchase Orders and/or Invoices</b>	
2 CFR 200.403(g)	
Failure to follow required internal purchasing procedures could result in deobligation or loss of the Subrecipient's funding.	
Locate the missing PO/Invoice in question. OR Consider removing the expenditure in question from the grant if unable to locate the missing documentation.	
Train staff to periodically test the purchasing process for consistency.	

REGULATORY OBSERVATION  
REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS

	
<b>Misclassified Object and/or Funding Code</b>	
2 CFR 200.403(g)	
Failure to keep documentation of costs could result in errors in reporting including loss of funding.	
Create a journal entry to move the expenditures to the appropriate coding category in your financial system.	
<ul style="list-style-type: none"><li>Implement safeguards to check expenditures being reported and recorded to make sure they align with the proper object/funding code as per the PA Chart of Accounts.</li><li>Train staff on the importance of classifying expenditures and maintaining records.</li></ul>	

# Common Observations and How to Address Them (Cont. Part 1)



REGULATORY OBSERVATION  
GUIDANCE



## No Reconciliation to General Ledger

2 CFR 200.403(g)

RISK

Failure to adequately record and reconcile expenses could lead to reporting errors and/or loss of funding.

RECOMMENDED  
ACTION

Proactively and correctly record grant transactions according to the PA chart of accounts and make sure that expense and other information can be traced.

NEXT STEPS

Perform book to bank reconciliations at least monthly and confirm that expenses are properly recorded.

REGULATORY OBSERVATION  
GUIDANCE



## Missing or Bad Proof of Payment

2 CFR 200.403(g)

RISK

Failure to adequately reconcile payments and maintain proper documentation could result in over/underpayments and exposes LEA to loss of funding.

RECOMMENDED  
ACTION

Retroactively reconcile payments and document proof of payment.  
OR  
Consider removing the expenditure in question from the grant if unable to locate the missing documentation.

NEXT STEPS

- Maintain a system for making sure payments are adequately documented and reconciled.
- Adopt a formal book to bank reconciliation process with reviewer and approver signatures.

# Common Observations and How to Address Them (Cont. Part 2)



REGULATORY OBSERVATION  
GUIDANCE



## No Interest Tracking Procedures

2 CFR 200.305 (b)(8)

RISK

Failure to track and monitor interest earned with federal grants could result in deobligation or loss of the Subrecipient's funding.

RECOMMENDED  
ACTION

Establish an internal system for tracking and recording interest earned to make sure that interest amounts in exceed \$500 are returned to the designated agency. AND Adopt a formal Cash Management Policy or similar that outlines the steps for interest tracking and remittance.

NEXT STEPS

Conduct periodic reviews of interest tracking procedures to make sure compliance with grant requirements and remit excess interest income to PDE as needed.

REGULATORY OBSERVATION  
GUIDANCE



## Invoice Amount Greater Than PO Amount

2 CFR 200.403(g)

RISK

Failure to follow required internal purchasing procedures could result in deobligation or loss of the Subrecipient's funding.

RECOMMENDED  
ACTION

Consider reducing the amount put towards the grant to align with the PO amount.

NEXT STEPS

- Strengthen and/or establish formal purchasing and payment procedures that have controls in place prior to payment.
- Periodically test the internal controls over requisitions, approvals and payment. Cross-check purchase orders and invoices to confirm their amounts match prior to making payment.

REGULATORY OBSERVATION  
GUIDANCE



## No Use of Chart of Accounts Structure

PA Chart of Accounts for LEAs Section A: Account Classification and Coding Structure

RISK

Failure to use the required classification structure when recording Federal grant expenditures could result in inaccurate reporting of grant funds, as well as loss of Subrecipient funding.

RECOMMENDED  
ACTION

Formally adopt the PA Chart of Accounts into the LEA's accounting system.

NEXT STEPS

After adoption, the LEA should receive the appropriate training as needed into the proper recording structure and expand the scope of audits to include selective testing of new system.

# Applicable Federal Financial Management Guidance



Code of Federal Regulations 2 CFR 200 outlines the regulatory guidance surrounding financial management of grants.

Reference	Title	What You Need to Know
§ 200.302(a)	Financial Management	Financial management systems should be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.
§ 200.302(b)	Financial Management	There are seven items that are required to be implemented into financial management systems of non-Federal entities.

# Applicable Federal Financial Management Guidance (Cont. Part 1)



Code of Federal Regulations 2 CFR 200 outlines the regulatory guidance surrounding financial management of grants.

Reference	Title	What You Need to Know
§ 200.334	Retention requirements for records.	Financial records, supporting documents, statistical records, and other non-Federal entity records pertinent to a Federal award <b>must be retained for a period of</b> three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a Subrecipient. PDE set forth guidance requiring documentation to be maintained for a minimum of <b>seven years after FER acceptance</b> .
§ 200.403	Factors affecting allowability of costs.	Costs must be <b>necessary and reasonable</b> , conform to limitations or exclusions, be consistent with policies and procedures, be accorded consistent treatment, be determined in accordance with Generally Accepted Accounting Principles (GAAP), not be included as a cost share portion of a federal program, be adequately documented, and incurred during the budget period.

# Financial Reporting for Pennsylvania Local Education Agencies (LEAs)



PA School Code requires LEAs to maintain financial records in accordance with the **PA Chart of Accounts**, consistent with financial reporting guidance provided in the **Manual of Accounting and Financial Reporting for PA LEAs** in order to produce clear, correct, uniform and consistent financial reporting. Financial Information is used to calculate tuition rates, actual instructional expense, and produce reports requested by the federal government. In addition, 2 CFR 200.302(b)(3) requires non-Federal entities maintain records that identify adequately the source and application of funds for federally-funded activities.

- What is the PA Chart of Accounts?

The PA Chart of Accounts is a manual of financial reporting codes and structures that LEAs should use to record financial activities

- When should an LEA use the PA Chart of Accounts?

Throughout the accounting cycle in order to record Revenues, Expenditures and Balance Sheet transactions according to the Manual of Accounting

- Where can an LEA find reporting and recording guidance?

The Manual of Accounting and Chart of Accounts are available on [PDE's website](#)

- Why does an LEA have to use the Manual of Accounting?

The Manual of Accounting captures and illustrates imperative accounting and financial reporting requirements of Pennsylvania public elementary and secondary school systems in accordance with recognized generally accepted accounting principles (GAAP) for governmental entities and state laws and regulations

## ***Grant Funding Code Identifiers examples:***

**986** – ESSER I

**989** – ESSER II

**990** – ARP ESSER 90%

**994** – ARP ESSER Learning Loss Set Aside 5%

**995** – ARP ESSER Summer School Set Aside 1%

**996** – ARP ESSER After School Set Aside 1%

**998** – ARP ESSER Relief for Other LEAs 2.5%

# Financial Reporting for Pennsylvania Local Education Agencies (LEAs) (Cont.)



PA School Code requires LEAs to maintain financial records in accordance with the **PA Chart of Accounts**, consistent with financial reporting guidance provided in the **Manual of Accounting and Financial Reporting for PA LEAs** in order to produce clear, correct, uniform and consistent financial reporting. Financial Information is used to calculate tuition rates, actual instructional expense, and produce reports requested by the federal government. In addition, 2 *CFR* 200.302(b)(3) requires non-Federal entities maintain records that identify adequately the source and application of funds for federally-funded activities.

- 1 Object Code 100: Personnel Services – Salaries
- 2 Object Code 200: Personnel Services – Employee Benefits
- 3 Object Code 300: Purchased Professional and Technical Services
- 4 Object Code 400: Purchased Property Services
- 5 Object Code 500: Other Purchased Services
- 6 Object Code 600/800: Supplies (Dues & Fees)
- 7 Object Code 700: Property



# Financial Records



2 CFR 200.403(g) states that costs must be adequately documented. In the context of Federal awards made to LEAs, this translates to making sure that you maintain **three** important financial records for every purchase from a third-party vendor.

1

## ***Purchase Order***

- PDE advises LEAs to adopt formal purchasing procedures for purchase types (Micro, Small, Sealed Bids, Competitive and Non-Competitive).
- Purchase orders or equivalent approvals demonstrate prescribed processes unique to the needs of each LEA and **should be completed prior** to the purchase of goods and services according to established policies.
- Purchase orders/approvals are internal documents that should be signed by the proper authorized individuals.

2

## ***Invoice***

- An invoice is a third-party document provided by the vendor/contractor that the Local Education Entity (LEA) is conducting business with.
- An invoice can be:
  - A receipt from an in-store purchase
  - An itemized breakout of items/services purchased
  - A certificate of payment w/ a continuation sheet (seen in construction projects)

3

## ***Proof of Payment***

### *For Services and/or Goods:*

Third party verification of payment

- Cleared Check
- Automated Clearing House (ACH) Transfer
- Bank Statements

### *For Payroll:*

- Payroll Register

# Reconciliation Leading Practices and Considerations



**Definition:** Book to Bank Reconciliations are used to explain differences between cash balances per bank and per book to arrive at a corrected balance between the two.

## *Book to Bank Reconciliations:*

### *General Ledger*

- **Compare Balances:** Cash balances and transactions from bank account should reconcile to General Ledgers
- **Adjust Balances:** Adjust balances to account for discrepancies
- **Record Reconciliation:** Record adjustments as needed.

### *Bank Statements*

- **Frequency:** Bank Statements should be reconciled regularly for timely detection and correction of errors
- **Deposits in Transit:** Look out for deposits received by bank that are not processed
- **Outstanding Checks:** Look out for checks that have not cleared

### *Common Issues*

- **Timing Differences:** Occur due to lag in recording transactions in the General Ledgers (GLs) and Bank Statements.
- **Unrecorded Transactions:** Making sure that transactions like interest and bank fees are recorded in cash book.
- **Bank Errors:** Bank could record wrong amount, or checks may be erroneously subtracted.

## *Recorded expenditures should be reviewed for the following:*

- Correct Object and Functions Code per Subgrant Agreement
- Items are supported with required documentation
- Expenses were incurred during grant performance period
- Budgeted items are allowable per subgrant agreement

- Correct vendor description
- Correct dollar amount
- Outgoing checks match Invoice Amount
- Invoice  $\leq$  Purchased Order amount
- Payment was processed, cleared and approved by authorized approver

# Reconciled Subledgers(s)



- A** Once funding is **fully** spent, regardless of Period of Performance deadline, **reconcile** the program expense subledger to reflect actual costs incurred.
- B** Confirm that expenses align with the **allowable uses** as outlined in the Sub award Agreement.
- C** Compare reconciled ledger to the Subgrant Agreement as outlined in your Appendix B Budget.

# Financial Reporting



Actions to be taken for reporting Federal grant financials to PDE

## Quarterly Cash On Hand Reconciliations

- PDE requires that LEAs complete Reconciliation of Cash on Hand Quarterly Reports by the 10<sup>th</sup> working day after each quarter. This requirement is applicable to Federal programs.
- Grant recipients are required to submit these reports electronically using the Financial Accounting Information (FAI) system.
- Failure to submit quarterly reports on time or electronically may result in suspension of payments until report has been received by PDE.

\* FER is another required financial report.

COMMONWEALTH OF PENNSYLVANIA - Labor Education and Community Services Comptroller's Office

☐ REVISED REPORT  
(Check if Applicable)

### RECONCILIATION OF CASH ON HAND QUARTERLY REPORT

All reports, including delinquent reports, must be received in the Federal Subsidies Section no later than the 10th working day of the month of submission in order to be processed for payment in the next cycle. Failure to submit this report in a timely fashion may result in the suspension of this project's payments. Reports that are submitted that DO NOT apply to the reconciliation period are not kept on file. (Refer to the applicable fiscal guidelines for additional information.)

READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE COMPLETING THIS FORM.

DO NOT SEND this report to the Labor, Education and Community Services Comptroller's Office.

<b>PART I</b>			
GRANTEE			
ADDRESS ( STREET, CITY, STATE, ZIP CODE)			
QUARTER ENDED	PROGRAM - PROJECT NUMBER	APPROVED PROJECT AMOUNT	MONTHLY PAYMENT AMOUNT
	200 - 210335	\$XXX	\$XXX
<b>PART II</b>			
1. Total Cash Received			\$XXX
2. Total Cash Disbursed			\$XXX
3. Cash on Hand (Line1 Less Line2)			\$XXX
4. Schedule Monthly Payment			\$XXX
5. Cash Available (Line 3 Plus Line4)			\$XXX
6. Estimated Cash Requirement for the Month of: July			\$XXX
7. Status of Cash (Line 5 Less Line 6)			\$XXX
<b>PART III</b>			
COMMENTS (JUSTIFICATION FOR EXCESS CASH ON HAND/EXTRAORDINARY CASH NEEDS):			
Question: Do you have extraordinary cash needs? Answer: XXX			
<b>PART IV</b>			
CERTIFICATION: I CERTIFY THAT THIS REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE:			
TYPE / PRINT (AUTHORISED REPRESENTATIVE)	SIGNATURE (AUTHORISED REPRESENTATIVE)	DATE:	
		MM/DD/YYYY	
NAME OF PROGRAM CONTACT PERSON:		AREA CODE & PHONE NUMBER:	
DEPARTMENT OF EDUCATION USE ONLY:	STATE AGENCY APPROVAL OF SPECIAL REQUESTS:	DATE:	

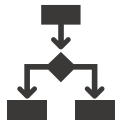
PDE-2030 (07/97)

Figure A: Quarterly Reconciliation of Cash on Hand form from PDE

## Essential Insights

- ✓ Adhere to federal, state, local and internal procurement requirements.
- ✓ Maintain procurement documentation for the required period.
- ✓ Conduct regular reviews of your internal procurement process.

## How to respond to Procurement Monitoring Observations?



### Process

The response should outline the implementation of a process or update to an existing process to help meet federal, state, and local procurement requirements. This includes detailing steps to establishing compliance, identifying stakeholders, and establishing monitoring mechanisms to regularly review and adjust the process.




### Documentation

The response should include attachments for missing documentation, such as bid advertisements, bid responses, bid evaluations, and cost price analysis, and updated policies and procedures as applicable.


# Common Observations and How to Address Them



REGULATORY  
GUIDANCE  
OBSERVATION  
  
RISK  
  
RECOMMENDED  
ACTION  
  
NEXT STEPS

 <b>No Quotes</b>	
<b>2 CFR 200.320(a)(2)(i)</b>	<p>Failure to follow required procurement procedures could result in claw-backs or loss of Subrecipient funding.</p>
<p>Consider removing costs that were improperly procured from grant expenditures. OR Determine if the situation met one of the allowable noncompetitive reasons per 2 CFR 200.320(c). If so, document that in a sole source justification memo and archive in files. OR Locate publicly available cost data of similar goods/services and archive in files to establish cost reasonableness retroactively. Develop a memo comparing market cost against price paid to determine if price was reasonable.</p>	
<p>Train staff on the importance of obtaining three price or rate quotations for supplies and service procurements exceeding State and Federal procurement thresholds. Implement controls to confirm that an effective procurement method is used based on expected cost. Confirm quotes are written and retained in files.</p>	

REGULATORY  
GUIDANCE  
OBSERVATION  
  
RISK  
  
RECOMMENDED  
ACTION  
  
NEXT STEPS

 <b>No Competitive Procurement</b>	
<b>2 CFR 200.318(i)</b>	<p>Failure to follow required procurement procedures could result in claw-backs or loss of Subrecipient funding.</p>
<p>Consider removing costs that were improperly procured from grant expenditures. OR Determine if the situation met any of the allowable noncompetitive reasons per 2 CFR 200.320(c). If so, document that in a sole source justification memo and archive in files. OR Locate publicly available cost data of similar goods/services and archive in files to establish cost reasonableness retroactively. Develop a memo comparing market cost against price paid to determine if price was reasonable.</p>	
<ul style="list-style-type: none"> <li>Establish a reporting mechanism where fraud, waste and abuse can be reported.</li> <li>Take actions to notify stakeholders of the importance of reporting fraud, waste and abuse.</li> </ul>	



# Common Observations and How to Address Them

## (Cont. Part 1)

OBSERVATION  
REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS



### No Contract Terms and Conditions

2 CFR 200.327

Procurement of contracts that don't have required 2 CFR terms and conditions procured using Federal funds could result in claw-backs or loss of Subrecipient funding.

Work with vendors to create a contract amendment to include required Federal terms and conditions and archive amendment in files.

- Train staff on required provisions. Request in the initial RFP and public advertisement that contracts are to require the terms and conditions set forth in 2 CFR 200.327 where applicable.
- Implement steps to check contracts to confirm that these terms and conditions are being mentioned.

OBSERVATION  
REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS



### No UEI Registration in SAM.gov

2 CFR Part 25

Failure to register the organization with SAM.gov and obtain a UEI could result in claw-backs or loss of funding.

Take immediate action to register your district in SAM.gov and archive evidence of that in files.  
OR If you have reason to believe you are registered, but monitors were unable to find your registration publicly, it could be because your settings are set to "private". Call the SAM.gov helpdesk for guidance on how to set setting to "public".

- Determine responsible party for registering your district in SAM.gov and renew annually.
- Create an annual reminder to be sure your registration is renewed on time each year.

# Common Observations and How to Address Them (Cont. Part 2)



REGULATORY OBSERVATION  
GUIDANCE

RISK

RECOMMENDED  
ACTION

NEXT STEPS



## No Cost Price Analysis

2 CFR 200.324(a)

Failure to perform a cost or price analysis could result in claw-backs or loss of the Subrecipient funding.

Locate publicly available cost data of similar goods/services and archive in files to establish an independent cost analysis retroactively. Develop a memo comparing market cost against price paid to determine if price was reasonable and retain in files

Implement procedures to conduct and document a cost price analysis for procurements over the simplified acquisition threshold (SAT), which is currently \$250,000, prior to bidding.

REGULATORY OBSERVATION  
GUIDANCE

RISK

RECOMMENDED  
ACTION

NEXT STEPS



## No MWBE Solicitation

2 CFR 200.321(a)

Failure to take affirmative steps to solicit and use MWE businesses when possible could result in claw-backs or loss of the Subrecipient's funding.

Work with your procurement team to determine if vendors you've requested bids or quotes from in the past qualify as MWBEs. If they do, save the outreach attempts in procurement files.

Train staff on affirmative steps and develop a MWBE checklist that is built into procurement processes to make sure those steps are followed with future competitive procurements. Reach out to your IU and/or look online for a list of MWBE in your area.





# Common Observations and How to Address Them (Cont. Part 3)

REGULATORY OBSERVATION  
GUIDANCE



## No Formal Written Agreement

2 CFR 200.403(g)

RISK

Failure to follow adequately document cost could result in deobligation or loss of the Subrecipient funding.

RECOMMENDED  
ACTION

Work with existing vendors to develop formal written contracts and/or purchase orders in lieu of a formal written contract for existing verbal arrangements.

Consider removing costs that were improperly procured from grant expenditures.

NEXT STEPS

Obtain formal written agreements for procurements that are competitively bid and archive in files.

REGULATORY OBSERVATION  
GUIDANCE



## No Non-Competitive Procurement Justifications

2 CFR 200.318(i)

RISK

Failure to follow required procurement procedures could result in claw-backs or loss of Subrecipient funding.

RECOMMENDED  
ACTION

Determine if the situation met one of the allowable noncompetitive reasons per 2 CFR 200.320(c). If so, document that in a sole source justification memo and archive in files. If not, consider removing costs that were improperly procured from grant expenditures.

NEXT STEPS

Create your own justification letter for procurement's where one or more conditions set forth in 2 CFR 200.320(c) are met. Implement procedures to:  
Create justification for the need of noncompetitive procurement procedures at the time of procurement

REGULATORY OBSERVATION  
GUIDANCE



## No Debarment Check

2 CFR 200.214

RISK

Failure to perform checks before awarding contracts could result in claw-backs or loss of funding should the contractor(s) be barred or suspended.

RECOMMENDED  
ACTION

Perform debarment and suspension checks for vendors to make sure they are not actively excluded from doing business with the Federal government. Maintain proof of debarment checks in your procurement files.  
If vendors are debarred or suspended, consider removing the costs paid to those vendors from grant expenditures.

NEXT STEPS

Implement a procurement control to perform debarment and suspension checks for vendors and contractors on SAM.gov prior to contract award to confirm they are not excluded from doing business with the Federal government. Maintain proof of debarment checks in your procurement files.

# Applicable Federal Procurement Guidelines



2 CFR 200.318–327 procurement requirements apply to non-federal entities using federal funds.

Reference	Title	What You Need to Know
§ 200.318	<u>General procurement standards.</u>	General guidance for non-federal entities, including but not limited to adhering to federal, state, and local procurement requirements, maintaining contractor oversight, having written standards governing conflicts of interest.
§ 200.319	<u>Competition.</u>	Procurements should provide for full and open competition
§ 200.320	<u>Methods of procurement to be followed.</u>	Outlines the thresholds, applicability, and requirements for each procurement method: informal (micro purchases and small purchases), formal (sealed bids and proposals), and noncompetitive.
§ 200.321	<u>Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.</u>	Take Minority and Women-Owned Business Enterprises (WBE) affirmative steps
§ 200.322	<u>Domestic preferences for procurements.</u>	Provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States
§ 200.323	<u>Procurement of recovered materials.</u>	Comply with section 6002 of the Solid Waste Disposal Act
§ 200.324	<u>Contract cost and price.</u>	Perform a cost or price analysis in connection with procurement action in excess of the Simplified Acquisition Threshold (SAT = \$250,000)
§ 200.325	<u>Federal awarding agency or pass-through entity review.</u>	Make procurement documentation available at the request of the Federal awarding agency or pass-through entity
§ 200.326	<u>Bonding requirements.</u>	Minimum bonding requirements for construction or facility improvement (sub)contracts exceeding the SAT
§ 200.327	<u>Contract provisions.</u>	Provisions required for contracts

# Procurement Matrix for Calendar Year 2024

(2 CFR 200.318 and 200.320) and state thresholds (PA Bulletin)



Method	Goods/Supplies	Services	Requirements
<b>Micro-purchase</b> (No quotes required)	<b>Less than \$10,000</b> <i>Note: Must use more restrictive \$0 Federal threshold instead of no state requirements under \$11,800</i>	<b>Less than \$10,000</b> <i>Note: Must use more restrictive \$10,000 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> <li>consider price to be reasonable</li> <li>distribute equitably among suppliers to the extent practical</li> </ul>
<b>Small Purchase Procedures</b> (Relatively simple and informal)	<b>\$10,000 - \$23,200</b> <i>Note: Must use more restrictive \$10,000 Federal threshold instead of \$22,500 state threshold</i>	<b>\$10,000 - \$249,999</b> <i>Note: Must use more restrictive \$10,000 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> <li>obtain/document price or rate <b>quotations</b> from a reasonable number of qualified sources (at least three per 24 PS 8.807.1)</li> <li>written or documented quotes</li> </ul>
<b>Sealed Bids</b> (Formal advertising)	<b>\$23,200 or more</b> <i>Note: Must use more restrictive \$23,200 state threshold instead of \$250,000 Federal threshold</i>	N/A	<ul style="list-style-type: none"> <li>bids are publicly solicited</li> <li>firm fixed price contract awarded to the responsible bidder lowest in price</li> <li>cost / price analysis for purchases in excess of the Simplified Acquisition Threshold (SAT) (\$250,000)</li> </ul>
<b>Competitive Proposals</b> (Formal Request for Proposals (RFPs))	N/A	<b>\$250,000 or more</b> <i>Note: Must use more restrictive \$250,000 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> <li>bids are publicly solicited</li> <li>price is not used a sole selection factor</li> <li>fixed price or cost-reimbursement type contract is awarded</li> <li>cost or price analysis for purchases in excess of the SAT (\$250,000)</li> </ul>
<b>Non-Competitive Proposals</b> (Sole Source)	Appropriate <b>only</b> when one of these circumstances apply: <ul style="list-style-type: none"> <li>Available only from a single source (sole source)</li> <li>Public emergency</li> <li>After soliciting a number of sources, competition is deemed inadequate</li> </ul>		<ul style="list-style-type: none"> <li>solicitation from only one source</li> <li>used only when qualifying circumstances apply</li> <li>fixed price or cost-reimbursement type contract is awarded</li> </ul>

**Note: Local procurement policies also apply!**

# Contract Cost Price



## **A** Preform a Cost or price analysis

Perform a cost or price analysis in connection with **procurement action in excess of the SAT** including contract modifications. **This should be performed before receiving bids or proposals.**

## **B** Negotiate profit as a separate element of price

Negotiate **profit as a separate element of the price** for each contract in which there is no price competition and, in cases, where cost analysis is performed

## **C** Do not enter in Cost plus percentage of cost contracts

The cost plus a percentage of cost and percentage of construction cost methods of contracting **must not be used**

### **COST VS. PRICE**

- **Cost** is the expense incurred for making a product or service that is sold by a company.
- **Price** is the amount a customer is willing to pay for a product or service.

# Cooperative Purchasing Networks



You can use them, BUT you are responsible for:

Following the **most stringent of federal, state, and local** procurement requirements

Aha! – some cooperative purchasing networks do not follow these guidelines such as COSTARS.

Understanding the **procurement method used** by the cooperative purchasing network and making sure it aligns to the most stringent thresholds

Requesting and **retaining documentation to demonstrate the full history of procurement**, including but not limited to bid tabulation, proof of public advertisements, rationale for procurement method, vendor selection/rejection justification, cost/price analysis, and contract

# Full and Open Competition



Guidance on how to help make sure you are fairly, and openly competing procurements made using Federal funding, per 2 CFR 200.319 (a-c)

## What are the rules?

- Procurement transactions for the acquisition of property or services required under a Federal award should be conducted in a manner providing **full and open competition**
- In order to maintain objective contractor performance and **avoid unfair competitive advantage**, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals **should consider be excluded** from competing for such procurements.

## What actions are considered *restrictive* of competition?



# Non-Competitive Procurement



Per 2 CFR 200.320(c), in order for non-competitive procurement to be used, it should A) apply to one of the following circumstances and B) be documented:

## DOCUMENTATION REQUIREMENT:

A written justification should be developed and archived by the LEA at the time of procurement when using this procurement method

The aggregate dollar amount **does not exceed the micro – purchase threshold**

The item is available only from a **single source**

The **public exigency or emergency** for the requirement will not permit a delay resulting from publicizing a competitive solicitation

The Federal awarding agency or pass-through entity expressly **authorizes a noncompetitive procurement** in response to a written request from the non-Federal entity

After solicitation from several sources, **competition is deemed inadequate**

Formal or informal **competitive procurement is preferred** when purchases exceed the micro-purchase threshold. The above non-competitive procurement reasons should be used on an exception-basis.

# Contract Provisions



There's a lot of them, as outlined in 2 CFR 200.327 & Appendix II. What are they and when are they needed?

## Remedies for Contract Breach

Contracts greater than SAT

## Termination for Cause & Convenience

Contracts greater than \$10K

## Equal Employment Opportunity

Construction contracts

## Davis-Bacon Act

Prime construction contracts greater than \$2K *(more to come on the next slide)*

## Contract Work Hours & Safety Standards Act

Contracts greater than \$10K that involve employment of mechanics or laborers

## Telecommunications & Video Surveillance

Contracts and subawards

## Rights to Inventions

Contracts with small businesses or nonprofits regarding experimental or research work

## Clean Air Act & Federal Water Pollution Control Act

Contracts & subgrants greater than \$150K

## Debarment & Suspension

Contracts and subawards

## Byrd Anti-Lobbying

Contracts exceeding \$100K

## Recovered Materials

Contracts and subawards

## Domestic Preferences

Contracts and subawards

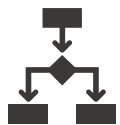
**Note:** The LEA should perform debarment & suspension checks in SAM.gov **prior to contract award!** Failure to do so could result in loss of funding if the vendor is debarred or suspended.



## Essential Insights

- ✓ Maintain accurate equipment and property records.
- ✓ Conduct physical inventory at least once every two years.
- ✓ Obtain prior approvals for equipment valued over \$5,000 per unit, and for capital or construction projects.

## How to respond to Equipment and Property Monitoring Observations?



### Process

The response should detail the implementation of an effective process for the proper administration of Equipment and Property Management to maintain correct property records through regular inspections, while also incorporating steps to make sure prior approvals are obtained when required.

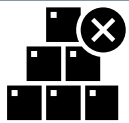


### Documentation

The response should include attachments for missing documentation, such as prior approvals and relevant equipment and/or property records.


# Common Observations and How to Address Them

OBSERVATION  
REGULATORY GUIDANCE  
RISK  
RECOMMENDED ACTION  
NEXT STEPS


<div><p>No Inventory System</p></div>	
<p>2 CFR 200.313(d)(3)</p>	
<p>Failure to maintain a policy for property records or inventory requirements may lead to mismanaged federal assets which could ultimately lead to improper disposition of a federally-funded asset.</p>	
<p>Immediately develop a system for tracking inventory to make sure safeguards to prevent loss, damage, or theft of the property. Investigate losses, damage, or theft. AND Retroactively record property record to reflect current inventory, value, and other required criteria.</p>	
<p>Establish written polices and procedure that define the property management process, including the steps for acquiring, tracking, and disposing of equipment and property. Specify the roles and responsibilities of staff involved in the property management process. Develop guidelines for documenting property acquisitions, including the information that should be recorded in the property records. Periodically test and make sure that the Implemented inventory management system is working as intended. Investigate losses, damage, or theft.</p>	

# Common Observations and How to Address Them (Cont. Part 1)

NEXT STEPS  
RECOMMENDED ACTION  
RISK  
REGULATORY OBSERVATION GUIDANCE

	
No Equipment/Property Records	
2 CFR 200.313(d)(1)	
Failure to maintain property records could result in deobligation or loss of funding.	
Establish a centralized system for maintaining property records, such as a property management database or spreadsheet. Make sure that required information is recorded in the property records, such as the date of acquisition, the costs of the equipment of property, the funding source, and the location of the equipment or property.	
Adopt a procedure for obtaining and maintaining records related to purchasing property or equipment going forward.	

NEXT STEPS  
RECOMMENDED ACTION  
RISK  
REGULATORY OBSERVATION GUIDANCE

	
No Inventory Check	
2 CFR 200.313(d)(2)	
Conducting infrequent physical inventories jeopardizes the value of the Subrecipient's physical assets. Regularly scheduled inventories can help maintain the asset's value.	
Perform an inventory check promptly. Document the results of physical inventory checks and reconcile them with the property records.	
Conduct physical inventory on equipment at least every two years. Establish a schedule for conducting physical inventory checks of equipment and property. Assign responsibility for conducting physical inventory checks to designated individuals. Document the results of physical inventory checks and reconcile them with the property records.	

# Applicable Federal Equipment & Property Management Guidance



Reference	Title	What You Need to Know
§ 200.439(b)	Equipment and Other Capital Expenditures	The section lists out the rules of allowability applicable to equipment and other capital expenditures.
§ 200.313(d)	Equipment Management Requirements	Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the requirements set forth in this section.
§ 200.407	Prior Written Approval	Under a given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine.

# Equipment Management Requirements



## 1. Control System

## 2. Physical Inventory

## 3. Property Records

## 4. Maintenance Procedures

## 5. Disposition

## 6. Prior Approval (if applicable)

### 2 CFR 200.313(d)(1) requires the following data points:

- Description of the Property
- Serial or other Identification Number
- Source of Funding for the Property  
*Including the FAIN*
- Who Holds Title
- Acquisition Date
- Location
- Percentage of Federal Participation  
*And Federal award under which the property was acquired*
- Use and Condition of the Property  
*Including date of disposal and sales price*
- Disposition Data
- Cost of the Property

### 2 CFR 200.407 requires Prior Approval for:

- Construction
- Capital Expenditures
- Equipment

## Is Selling Property Considered Program Income?

Proceeds from selling real property, equipment, or supplies is **not** considered program income.

## What is Disposition?

Disposition refers to the process of handling equipment that is no longer needed for the original project or program for which it was acquired under a Federal award. This process is governed by specific Federal regulations to maintain proper management and accountability.

## How to Properly Dispose?

(2 CFR 200.313)

**Equipment Market Value of \$5,000 or less per unit:** may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or pass-through entity

**Equipment Market Value of in excess of \$5,000 per unit:** may be sold by the recipient or subrecipient. However, the Federal agency is entitled to an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase by the current market value or proceeds from the sale.



# Contact/Mission

For more information on Post ESSER Monitoring Leading Practices – Part 1 material please visit PDE's website at [www.education.pa.gov](http://www.education.pa.gov)

*The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.*