ESSA AND EDGAR HOT TOPICS

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TOPICS

- ESSA Waivers
- ESSA Supplement Not Supplant
- Maintenance of Effort
- Comparability
- Program Allowability Examples
- EDGAR Updates
- Documentation

ED WAIVERS

ESSA CARES ACT EXPEDITED WAIVERS

March 20, 2020

ESSA Waivers: Required Under CARES Act:

- ESEA Section 1111(b) (2) and (3) (assessments, timelines for recently arrived ELs)
- ESEA Section 1111(c)(4) (description of accountability system, including long-term goals and indicators)
- ESEA Section 1111(d)(2)(C) and (D) ("additional targeted support" and notification)
- ESEA Section 1111(h)(1)(C)(i), (ii), (iii)(I), (iv), (v), (vi), (vii), and (xi) (several report card requirements, but not high school graduation rate, professional qualifications, NAEP scores, or per-pupil expenditures)
- ESEA Section 1111(h)(2)(C)(i) and (ii) (disaggregated data re: student achievement)

- ***All 50 states, DC, PR and BIE applied and were granted waivers.***

ESSA WAIVERS

April 3, 2020

- ESEA Section 1127 (15% carryover 3 year waiver limit)
- Definition in 8101(42) (professional development for 19-20 SY)
- ***All 50 states, DC, PR and BIE applied and were granted waivers.***
  - https://s3.amazonaws.com/public-inspection.federalregister.gov/2020-10563.pdf?utm_campaign=pi+subscription+mailing+list&utm_source=federalregister.gov&utm_medium=email

September 3, 2020: No assessment waivers for 20-21

- https://www.bruman.com/wp-content/uploads/2020/09/Secretary-DeVos-Letter-to-CSSOs-09-03-2020.pdf

ESSA WAIVERS (CONT.)

Letter from Feb. 22nd addresses assessments for SY 2020-2021:

- Still required to conduct assessments
- States can apply for waiver of:
  - Implementing and reporting the results of its accountability system;
  - Annually meaningfully differentiating among its public schools using 20-21 data;
  - Identifying schools for CSI, TSI, and ATSI based on 20-21 data.
    - Must continue serving previously identified schools
    - Assumption that identification will resume in fall 2022
  - States not required to enforce 95% rule
  - Must report on certain data as condition of receiving waiver (E.g. chronic absenteeism, technology access)

GEPA WAIVERS (SEC. 421(b))

April 3, 2020

GEPA Waivers for ESSA Funds

- Applies to carryover of FY 2018 funding.
- Funds that would have expired September 30, 2020 are now available through September 30, 2021 (must be liquidated by December 30, 2021)

https://oese.ed.gov/files/2020/04/invite-covid-fiscal-waiver-19-20.pdf

- Title I, Part A
  - Including 1003 and 1003, Title I,D subpart 2
- Title I, Part B
- Title I, Part C
- Title I, Part D,
- Title II, Part A
- Title III, Part A
- Title IV, Part A
- Title IV, Part B 21st CCLC
- Title V, Part B
- McKinney-Vento.

21ST CCLC WAIVERS

September 18, 2020

21st CCLC Waiver

- Allows States to permit 21st CCLC programs to provide supplemental activities when school is in session but students are not receiving in-person instruction, such as by permitting a teacher to provide additional academic supports during remote learning: https://oese.ed.gov/files/2020/10/21st-CCLC-waiver-invitation-letter-SIGNED.pdf
  - List of states that have approved waivers: https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/21st-century-community-learning-centers/resources-21st-century-community-learning-centers/

TITLE IV-A ESSA WAIVERS (FY 2018 AND 2019)

April 3, 2020

- ESEA Section 4106(d) (IVA needs assessment for 19-20 SY)
- ESEA Sections 4106(e)(2)(C) (D) and (E) (IVA buckets of funds)
  - Applies to FY 18 carryover and FY 19 funds
- ESEA Section 4109 (b) (Title IVA 15% limitation on technology purchases)
  - Applies to FY 18 carryover and FY 19 funds

- ***All 50 states, DC, PR and BIE applied and were granted waivers.***
  - Some states did not request GEPA waivers of specific programs – but all requested waivers were approved.
  - https://s3.amazonaws.com/public-inspection.federalregister.gov/2020-10563.pdf?utm_campaign=pi+subscription+mailing+list&utm_source=federalregister.gov&utm_medium=email

TITLE IV-A ESSA WAIVERS (FY 2020)

December 1, 2020

- ESEA Section 4106(d) (IVA needs assessment for 20-21 SY)
- ESEA Sections 4106(e)(2)(C), (D), and (E) (IVA buckets of funds)
  - Applies to FY 2020 funds
- ESEA Section 4109 (b) (Title IVA 15% limitation on technology purchases)
  - Applies to FY 2020 funds

Offered under Sec. 8401 authority (CARES Act did not provide authority to extend to FY 2020)

- Before submission of request, State must provide public and interested LEAs notice and a reasonable opportunity to comment (required under Sec. 8401)
- http://adecm.arkansas.gov/Attachments/Letter_from_Frank_Brogan_065110.pdf

SUPPLEMENT NOT SUPPLANT

Non-Regulatory Informational Document Released: June 2019: https://www2.ed.gov/policy/elsec/leg/essa/snsfinalguidance06192019.pdf

2020 Compliance Supplement: https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf

ESSA HAS MULTIPLE SNS STANDARDS

It's critical to apply the correct test to the right program!

SNS REQUIREMENTS

SNS Standard	Programs							
	Title I,A	Migrant Education	Title II,A	Title III,A	Title IV,A	Title V	21st CCLC	IDEA
State and Local Funds	Sec. 1118(b)	Sec. 1304(c)(2)						
Non-Federal Funds			Sec. 2301		Sec. 4110		Sec. 4204	
Federal, State and Local Funds				Sec. 3115(g)		Sec. 5232	Sec. 4204 (LEAs Nonfed)	34 CFR 300.164(a)

SUPPLEMENT NOT SUPPLANT
MEP; TITLE II, PART A; TITLE III, PART A; AND TITLE IV, PART A; TITLE V

Level of Effort – Supplement Not Supplant (2020 Compliance Supplement)

- An SEA and LEA may use program funds *only to supplement* and, to the extent practical, increase the level of funds that would, in the absence of the federal funds, be made *available from non-federal sources* for the education of participating students.

- *In no case may an LEA use federal program funds to supplant funds from non-federal sources*.

Title III, Part A – An SEA or LEA may only use funds under Title III, Part A to supplement the level of federal, state and local public funds that, in the absence of the Title III funds, would have been provided for programs for English learners and immigrant children and youth (Section 3115(g) of ESEA (20 USC 6825(g))).

SUPPLEMENT NOT SUPPLANT
MEP; TITLE II, PART A; TITLE III, PART A; AND TITLE IV, PART A; TITLE V (CONT.)

Presumptions of Supplanting

1. Used Federal funds to provide services that are required under other Federal, State or local laws.
2. Used non-federal funds in prior year.
3. Used Migrant (MEP) funds to provide services for participating children and non-federal funds for nonparticipating children.

These presumptions are rebuttable if the SEA or LEA can demonstrate that it would not have provided the services in question with non-federal funds had the federal funds not been available.

SUPPLEMENT NOT SUPPLANT
TITLE V

Rural Education Achievement Program (REAP) and Small, Rural School Achievement (SRSA) – include an additional SNS provisions:

- *if the activity is one that would ordinarily be covered with other Federal, State, or local funds (for example, in most cases, standard textbook purchases would ordinarily be covered with State or local funds)*

To rebut the presumptions: *"the school district may be able to demonstrate that, because of certain changes, it no longer can support an activity with other Federal, State, or local funds that it supported in the prior year."*

The LEA must be able to demonstrate through written, contemporaneous documentation (e.g., State or local legislative action, budget information, school board minutes, or other materials) that it would not be able to fund a particular activity in the absence of funds.

- https://oese.ed.gov/tag/elementary-secondary-education/page/69/

SUPPLEMENT NOT SUPPLANT
ESSA TITLES I,A (1118(b))

- A LEA may use Part A funds *only to supplement* the funds that would, in the absence of the Part A funds, be made available from *state and local sources* for the education of students participating in a Part A program.
- *In no case may a LEA use Part A funds to supplant funds from state and local sources*.

An LEA may not be required to

1) identify that an individual cost or service supported with Part A funds is supplemental; or
2) provide services through a particular instructional method or in a particular instructional setting.

SUPPLEMENT NOT SUPPLANT
ESSA TITLES I,A (1118(b)) (CONT.)

- To demonstrate compliance, a LEA must demonstrate that it has a methodology (e.g., *through written procedures*) and uses it to allocate **state and local funds to each Title I school** [and] ensures that the school receives all of the state and local funds it would otherwise receive if it were not receiving Part A funds—i.e., the LEA's methodology may not take into account a school's Title I status

Applies to:

- LEAs; and
- Educational Service Agencies (ESAs) if the ESA obtains Title I,A funding on behalf of LEAs for allocation:
  - The ESA must ensure the allocation of state and local funds meets the SNS requirement or ensure it is met by each LEA depending on the funding structure.

TITLE I,A SNS FREQUENTLY ASKED QUESTIONS

The SNS requirement is unchanged.

The way to demonstrate compliance has changed.

The LEA must have an allowable SNS methodology.

<u>Presumptions of supplanting DO NOT APPLY to I,A!</u>

WHAT ABOUT DISTRICT-LEVEL ACTIVITIES?

If a LEA reserves state and local funds for district-level activities:

- The LEA must conduct activities with those funds in a manner that does not take into account a school's Title I status.
- For example, the LEA reserves the State and local funds for a social worker at the district level.
  - The LEA deploys the social worker to different schools throughout the school year on an as-needed basis.
  - Access to or assignment of the social worker must be Title I neutral in order to comply with the general SNS requirement.

SNS Guidance Section VI.

MAY VARIOUS METHODOLOGIES BE USED?

- As long as the methodology is neutral, LEAs may :
  - Use various methodologies;
  - Base methodologies on grade span or school type;
  - Use a different methodology for charter schools;
  - Vary methodologies based on student enrollment size; or
  - Account for schools in need of additional funds to serve high concentrations of children with disabilities, English learners, or other such groups of students the LEA determines require additional support.

SNS Guidance Q&A 8, 9, 13,

ARE THERE ANY SNS EXCEPTIONS?

- <u>Excluded Funds</u>:

SEA or LEA may exclude supplemental state or local funds used for program that meet the *intents and purposes* of Title I,A. SNS Guidance Q&A 7

  - This also applies to the MEP program re: supplemental funds that meet MEP intents and purposes.

- <u>Excluded from SNS Methodology Test</u>:
  - Single School LEAs;
  - LEAs with only Title I schools.
  - A grade span that contains only: a single school, non-Title I schools, or Title I schools.

SNS Guidance Q&A 26

MUST THE LEA CONTINUOUSLY UPDATE THE SNS METHODOLOGY?

No, the LEA is not required to adjust its allocation of State and local resources to account for changes during the school year.

- It's an annual allocation of State and local funds to demonstrate compliance.
- Accordingly, an LEA makes this demonstration <u>at only one point during the year</u> and is not required to continuously demonstrate compliance throughout the school year.

SNS Guidance Q&A 14.

WHAT ABOUT LAST MINUTE CHANGES?

- No. Last-minute changes in resources allocation that often occur prior to the beginning of the school should not affect an LEA's compliance.
  - Example: employee transfers or resigns prior to beginning of school year. The LEA may replace that employee as long as the school's Title I status is not a factor.
  - <u>Were an LEA to not allocate a resource because a school is a Title I school, it would not be compliant</u>.

SNS Guidance Q&A 15.

DOES THIS MEAN ALL COSTS ARE ALLOWABLE?

NO!!

Keep in mind just because a cost is not a supplanting issue does not make it automatically allowable!

All costs must be allowable under Title I, A!

- Must be included in your district/schoolwide/targeted assistance plan

All costs must be necessary, reasonable and allocable under UGG/EDGAR!

SNS Guidance Q&A 28.

EVIDENCE OF COMPLIANCE

The LEA must maintain documentation to demonstrate that the LEA allocated State and local funds to schools in accordance with its methodology

An LEA must keep records to show compliance with program requirements and facilitate an effective audit. (34 C.F.R. §§ 76.730-76.731)

Examples: written methodology, calculations performed by the LEA to implement the methodology.

SNS Guidance Q&A 19.

AUDIT OBJECTIVES (2020 COMPLIANCE SUPP)

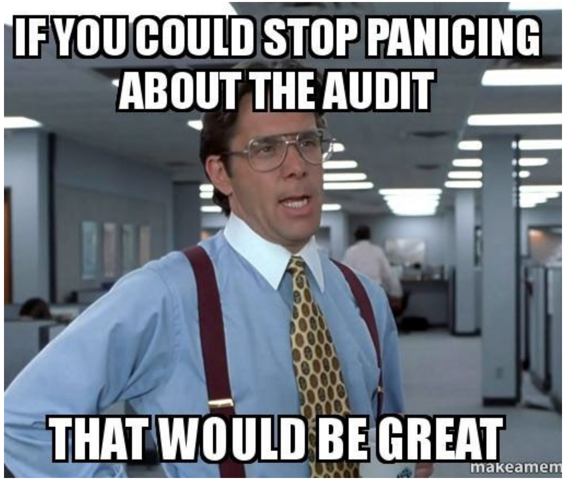
For LEAs:

1) Determine whether a LEA has a methodology for allocating state and local funds to each Title I school that ensures the school receives all of the state and local funds it would otherwise receive if it were not receiving Part A funds;

2) Determine whether the LEA implemented its methodology;

3) If the LEA reserves state and local funds for district-level activities, determine whether the LEA conducts activities with those funds in a manner that does not take into account a school's Title I status.

For SEAs: Verify that the SEA reviews LEA compliance with the SNS requirements.



WHAT HAPPENS IF THE LEA DOES NOT MEET THE SNS REQUIREMENTS?

- Audit Finding
- Update methodology
- Enforcement provisions under GEPA and the UGG (2 CFR Part 200)
  - ED's "Summary Response to Comments on Title I, Part A Supplement Not Supplant Non-Regulatory Informational Document," dated June 19, 2019

ESSA MAINTENANCE OF EFFORT

MAINTENANCE OF EFFORT (MOE) – SECTION 1118(A) AND 8521

An LEA may receive its full allocation of ESSA funds if the State determines the LEA has maintained its fiscal effort

- The combined fiscal effort per student or the aggregate expenditures of the LEA
- from *state and local* funds
- from preceding year must not be less than 90% of the second preceding year.

MAINTENANCE OF EFFORT (MOE) – HOW TO DEMONSTRATE?

LEAs demonstrate MOE by either:

The combined fiscal effort per student

<u>OR</u>

The aggregate expenditures (of non-federal funds i.e. state and local funds) of the LEA for preceding year was not be less than 90% of the second preceding year.

Sec. 1118(a) and 8521

DETERMINING MOE

Include state and local expenditures for:

- Expenditures for administration
- Instruction
- Attendance and health services
- Pupil transportation services
- Operation and maintenance of plant
- Fixed charges
- Net expenditures to cover deficits for food services and student body activities.

34 CFR 299.5

Exclude state and local expenditures for:

- Community services
- Capital outlay
- Debt service
- Supplemental expenditures made as a result of a declared disaster

34 CFR 299.5

MOE WAIVER SEC. 8521(c)

Secretary of Education may waive MOE if “equitable”:

- Exceptional or uncontrollable circumstances, such as a natural disaster; or
- A change in the organizational structure of the LEA; or
- A precipitous decline in the financial resources of the LEA.

Waiver = meeting MOE!

MOE CONSEQUENCES SEC. 8521(b)

5 Year Penalty-Free

- LEA is not subject to sanctions for failing to maintain 90% effort for one year (either combined fiscal per student or aggregate State and agency expenditures) provided it has not failed to meet MOE for one or more of five immediately preceding fiscal years.

MOE EXAMPLE

In this example, the LEA **is subject to sanctions** for failing MOE in fiscal year (FY) 2019

Compliance review fiscal year	**FY 2019**	**Noncompliant**
1st preceding fiscal year	FY 2018	Compliant
2nd preceding fiscal year	FY 2017	Waiver
3rd preceding fiscal year	**FY 2016**	**Noncompliant**
4th preceding fiscal year	FY 2015	Compliant
5th preceding fiscal year	FY 2014	Compliant

MOE EXAMPLE: EXPENDITURE ANALYSIS

MOE Not Met = Reduce by 5.3%		
Analysis for Meeting MOE in Previous Year	Fiscal Effort per Student	Aggregate Expenditures
2016-17 Actual Amount	$6,100	$1,000,000
90% of 2016-17 Amount	$5,490	$900,000
2017-18 Actual Amount	$5,200	$850,000
Difference (Shortfall)	($290)	($50,000)
Percent Shortfall/Reduction in Award for 2019-20	-5.3%	-5.6%

ESSA PROGRAMS WHERE MOE APPLIES

Title I, Part A (Improving Basic Programs Operated by Local Educational Agencies)

Title I, Part D (Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At Risk)

Title II, Part A (Improving Teacher Quality)

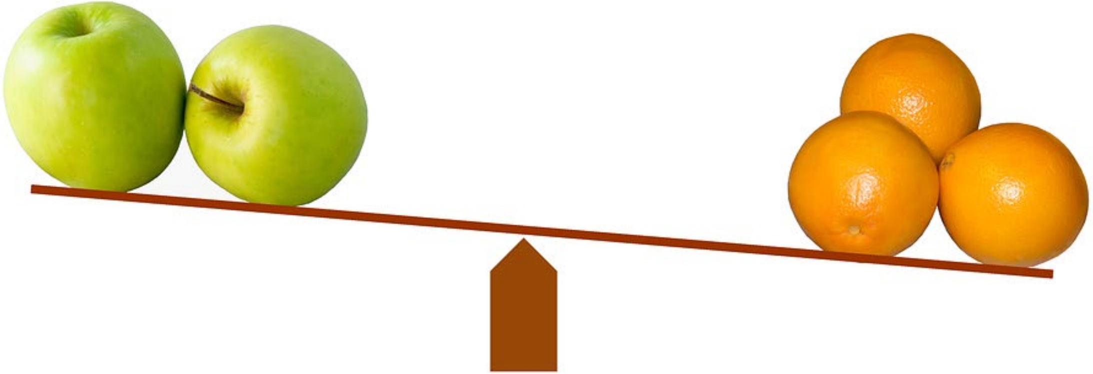
Title III, Part A (English Language State Grants)

Title IV, Part B (21st Century Learning Centers)

Title V, Part B (Subpart 2, Rural Education Programs)

34 CFR 299.5

COMPARABILITY



COMPARABILITY SEC. 1118(C)

An LEA may receive Title I, Part A funds only if it uses State and local funds to provide services in Title I schools that, taken as a whole, are at least comparable to the services provided in non-Title I schools.

If all are Title I schools, all must be "substantially comparable."

COMPARABILITY (CONT.)

Must be ***annual*** determination

- Review for current year and *make adjustments* for current year
- Reasonable variance ok (<10%).
  - The variance can either be over or under the average.

DEMONSTRATE “EQUIVALENCE ACHIEVED” THROUGH:

<u>Compare:</u>

Average of all non-Title I schools to Each Title I school

- Student/instructional staff ratios;
- Student/instructional staff salary ratios;
- Expenditures per pupil; or
- A resource allocation plan based on student characteristics such as poverty, LEP, disability, etc. (i.e., by formula)

Need only meet under 1 approach

FOR EXAMPLE: USING STUDENT/ INSTRUCTIONAL STAFF RATIOS

<u>Average of all non-Title I schools</u> = 10:1

<u>Title I schools</u>:

Lincoln: 10:1

Washington: 9:1

Madison: 11:1

Jefferson: 12:1

Basis for evaluation:

- Grade-spans
- Large schools
- Small schools

Does not apply if:

Only 1 school

Only 1 school at each gradespan

Other exclusions apply – see fiscal guidance

COMPARABILITY FLEXIBILITY?

Current flexibility:

- None.
- No waiver authority

- Future flexibility:
  - Unlikely … especially given new The American Rescue Plan Act that builds in a maintenance of "equity" (funding for high-poverty schools) at the state level as well as at the local level (funding AND staffing maintenance requirement).

Title I,A
Title IV,A
ESSER/ESSER II

PROGRAM ALLOWABILITY EXAMPLES

TITLE I, A

Allowability

TITLE I, A BASICS

Title I, Part A is a state-administered program

- ED grants funds to state based on statutory formulas
- State grants funds to LEAs based on statutory formula
- LEA allocates funds to schools based on ranking and serving

Allocations are based on poverty levels

Service is based on academic need

- Two models of Title I, Part A program:
  1. Targeted Assistance
  2. Schoolwide

TARGETED ASSISTANCE SCHOOLS SEC. 1115(A)-(B)

For schools ineligible, choose not to operate schoolwide school or do not request a waiver by the State.

- Default rule

Must identify "Title I students"

- Students identified as failing or at risk of failing state standards
  - NOT – based on poverty!

Allowability follows targeted assistance plan.

SCHOOLWIDE REQUIREMENTS
SEC. 1114(A)(1)-(2); (4)

Consolidate and use funds, together with other federal, state, and local funds to upgrade the entire educational program of a school

Pre-requisite: 40% poverty

- Secretary or State may waive

Not required to identify:

- Eligible students; or
- Individual services as supplemental.

SCHOOLWIDE PROGRAM PLAN
SEC. 1114(B)

Combines components and elements of prior requirements.

1. Developed during 1 year period (LEA can determine less time is needed);
2. Existing schoolwide may continue but must amend plan
3. Developed with involvement or parents and other members of the community (teachers, principals, school leaders, paraprofessionals, etc.);
4. Remains in effect but shall be regularly monitored and revised as necessary based on student needs;
5. Is available to the public in an understandable format and, to the extent practicable, in a language parents can understand;

SCHOOLWIDE PROGRAM PLAN (CONT.) SEC. 1114(B)

5. Is developed in coordination with other Federal, State and local services, resources and programs;
6. Is based on a comprehensive needs assessment; and
7. Includes strategies to address school needs, including
   - Provide a “well-rounded education”;
   - Counseling, school based mental health;
   - Post-secondary and workforce preparation including career and technical education;
   - Includes any consolidation of funds; etc.
   - Schoolwide tiered model –behavior and EIS

TITLE IV, A

Student Support and Academic Enrichment Grants

STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS TITLE IV, A

Formula granted to States based on share of Title IA

- State may reserve up to 1% for administration, 4% for State activities

Subgranted to LEAs based on share of Title IA

- ***Was allowed to be competitive only for 17-18 SY.***

<u>Funds may be spent on all schools - all students!</u>

TITLE IV, A LEA SPENDING

LEA may spend up to 2% on administration

- **If LEA's allocation is $30,000 or more:**
  - LEA must conduct a needs assessment; and spend
  - At least 20% on "well-rounded educational opportunities";
  - At least 20% on "safe and healthy students" activities; and
  - Some portion on the effective use of technology (no more than 15% on technology infrastructure)
- **If the LEA's allocation is below $30,000:**
  - No needs assessment required; and
  - No percentage requirement for spending (except 15% technology cap applies).

STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS (CONT.)

"Well-rounded educational opportunities" activities include (Sec. 4107):

- Career and college counseling/guidance
- Arts and music programs that promote problem solving and conflict resolution
- STEM programming and activities
- Accelerated learning
- History, civics, economics, geography, foreign language, and environmental education
- Community involvement

STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS (CONT.)

"Safe and Healthy Students" activities include (Sec. 4108):

- Drug and violence prevention
- School-based mental health services
- Health and safety practices in school/athletics
- Physical/nutrition education
- Bullying and harassment prevention
- Relationship-building schools
- Dropout prevention and re-entry
- Training for school personnel in drug, violence, trafficking, and trauma

STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS (CONT.)

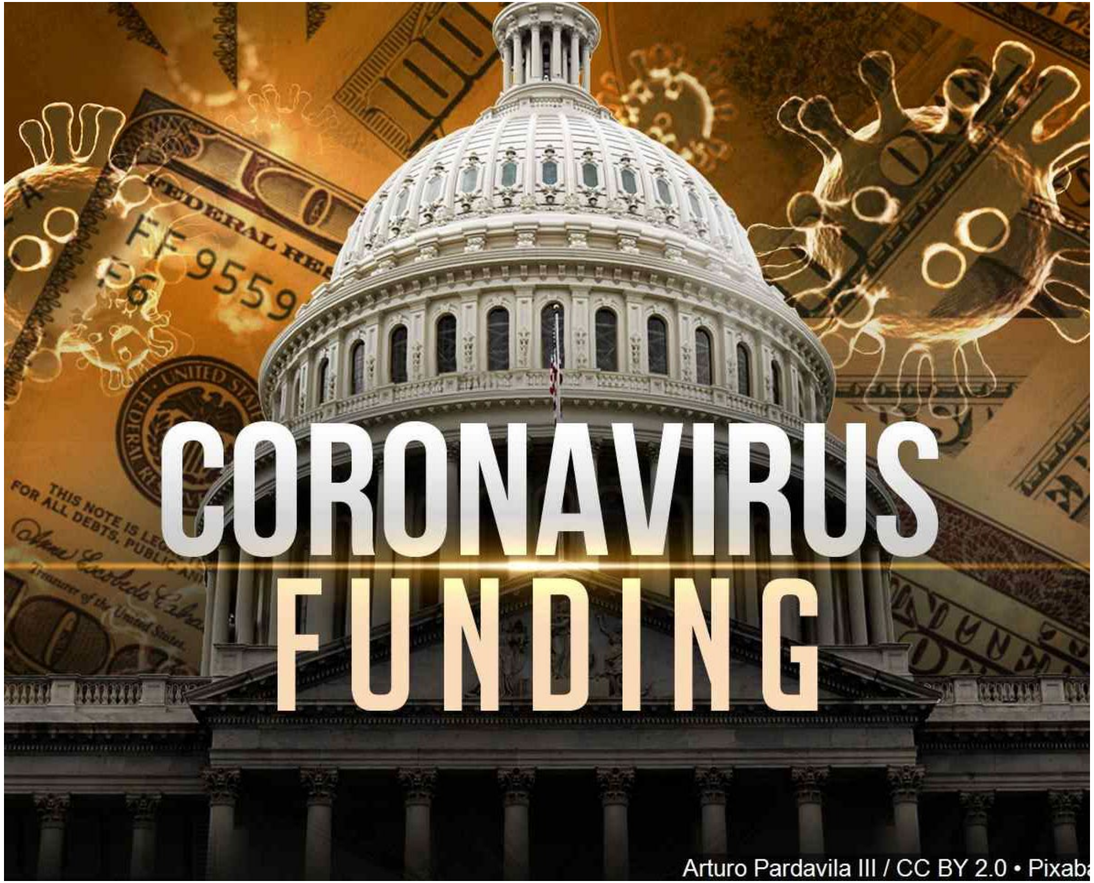
"Effective use of technology" may include (Sec. 4109):

- Professional learning tools, technology, devices, and content for adaptive learning programs
- Building technological capacity
- Developing strategies for use of digital learning technologies
- Blended learning projects
- Professional development
- Remote access for students in rural/remote/ underserved areas

SUPPLEMENT NOT SUPPLANT SEC. 4110

Funds made available under this subpart shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this subpart.

CARES AND CRRSA ALLOWABILITY



SUPPLEMENTAL FEDERAL FUNDING

CARES Act: $30.9 Billion

- Elementary and Secondary Education Relief Fund (ESSER I) - approx. $13.5B
- Available through Sept 30, 2022 (Tydings)

CRRSA Act (Coronabus): $81.9 Billion

- ESSER II - approx. $54.3B
- Available through Sept 30, 2023 (Tydings)

The American Rescue Plan Act: 1.9 Trillion

- ESSER III – $123 B
- EANS II (private schools) – $2.75 B
- IDEA – $3.0B
- Available through Sept 30, 2023 (Tydings)

ESSER 1, 2 AND 3 ALLOWABLE USES OF FUNDS

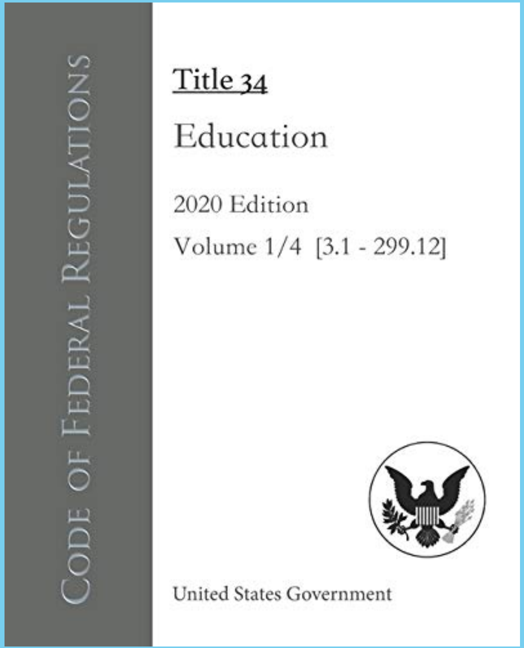
1. Any activity allowed under ESEA, IDEA, AEFLA, Perkins, or McKinney-Vento Title VIIB (ESSER 3 not include McKinney-Vento)
2. Coordination of preparedness and response efforts
3. (Only ESSER 1 and 2) Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth
5. Improve the preparedness and response efforts of LEAs
6. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases

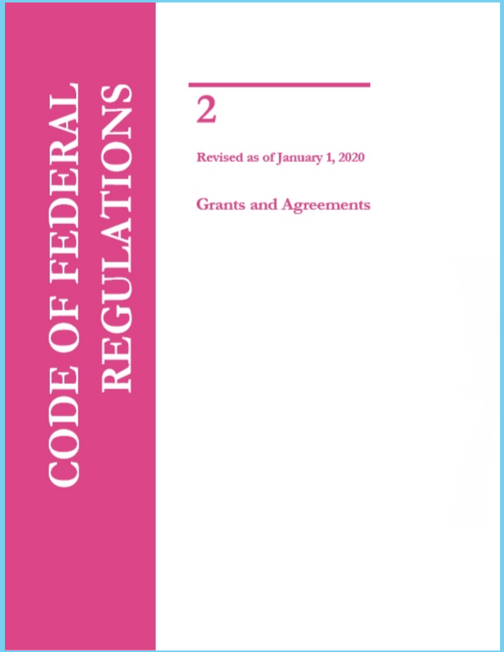
ESSER 1, 2 AND 3 ALLOWABLE USES OF FUNDS (CONT.)

7. Purchasing sanitization and cleaning supplies for LEA-operated buildings
8. Planning for and coordinating during long-term closures, including for how to provide meals, technology
9. Purchasing educational technology
10. Providing mental health services and supports
11. Summer learning and supplemental afterschool programs
12. (ESSER 2 and 3 Only) Addressing learning loss among students

ESSER 1, 2 AND 3 ALLOWABLE USES OF FUNDS (CONT.)

13. (ESSER 2 and 3 Only) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards
14. (ESSER 2 and 3 Only) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities
15. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency





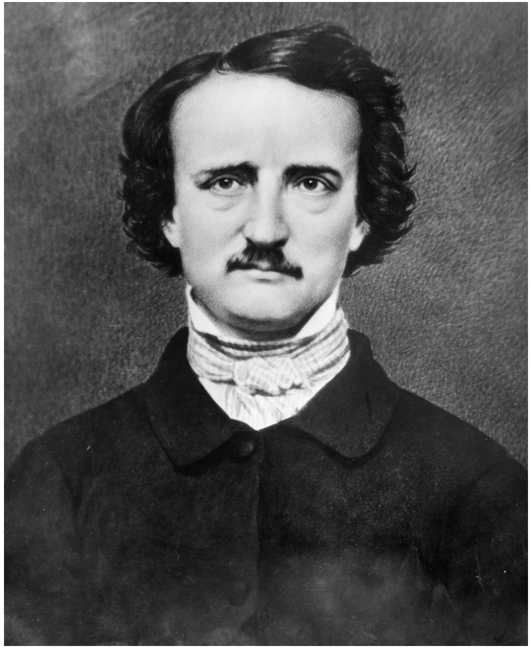
EDGAR UPDATES

WHAT IS EDGAR?

<u>E</u>ducation <u>D</u>epartment <u>G</u>eneral <u>A</u>dministrative <u>R</u>egulations

- Incorporates the Uniform Grants Guidance (UGG) (2 CFR Part 200)

https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

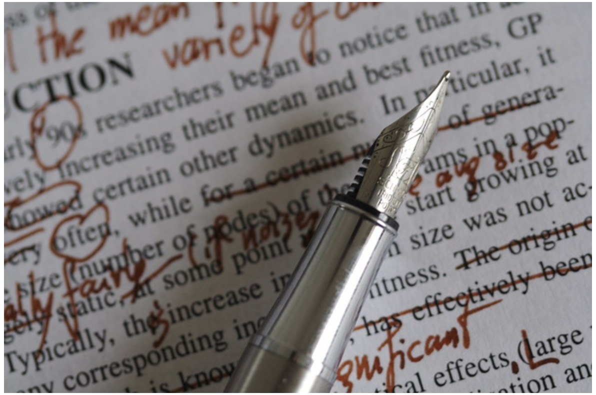


OMB REVISES THE UGG – AUGUST 2020

Proposed changes to 2 CFR Part 200
Published January 22, 2020

Comments closed March 23, 2020

Final Revisions published August 13, 2020



OMB REVISIONS TO THE UGG – EFFECTIVE DATES

Effective as of **November 12, 2020**

- Except for 200.216 and 200.340, effective August 13, 2020

200.216: Prohibition on certain telecommunications and video surveillance services or equipment

- Prohibits grantees from entering into contracts with certain covered entities

200.340: Termination

- Allows awards to be terminated "if an award no longer effectuates the program goals or agency priorities"
  - Previously: "For cause"

2 CFR PART 200

Subpart A – Definitions – Section Numbers Removed!

Subpart B – General Provisions

Subpart C – Pre- Federal Award Requirements

Subpart D – Post Federal Award Requirements

Subpart E – Cost Principles

Subpart F – Audit Requirements

SUBPART A - DEFINITIONS 2 CFR 200.1

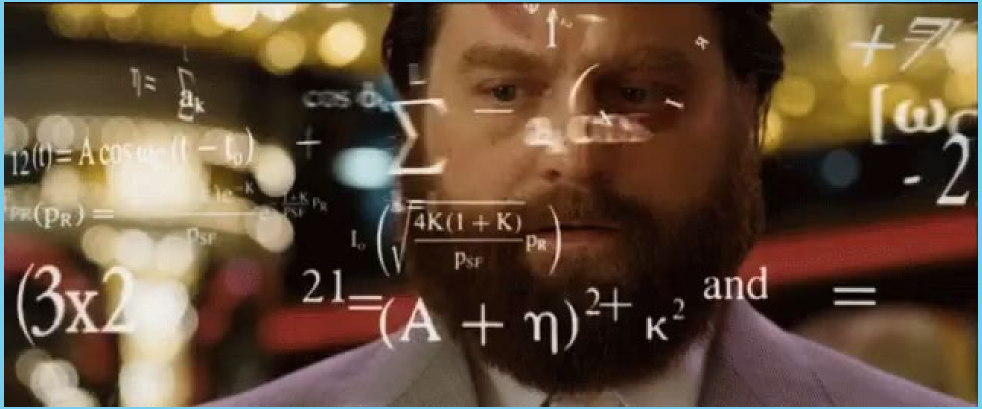
Notable changes:

Definitions (all fall under 200.1)

- Added:
  - "Budget period"
  - "Micro-purchase Threshold"
  - "Renewal award"

Revised:

- "CFDA number" → "Assistance Listings"
- "Compliance supplement"
- "~~Obligations~~" → "Financial Obligations"
- "Improper payment"
- "Period of Performance"
- "Simplified acquisition threshold"



FINANCIAL MANAGEMENT

2 CFR 302(b)

PERIOD OF PERFORMANCE 200.1

The total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award … does not commit the awarding agency to fund the award beyond the currently approved budget period.

PERIOD OF PERFORMANCE, BUDGET PERIOD, RENEWAL

New definitions! May have more than one budget period within period of performance; renewal starts a new period of performance. 2 CFR 200.1

Revisions to 2 CFR 200.309: Modifications to Period of Performance.

- If a Federal awarding agency or pass-through entity approves an extension, or if a recipient extends under §200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal award is issued, a distinct Period of Performance will begin.

PERIOD OF AVAILABILITY EXAMPLES

ESSA/IDEA/Perkins FY18 (July 1, 2018 – Sept 30, 2020) **Sept. 30, 2021 (extended)**

- CARES Act: GEPA 421 Waiver (Tydings amendment): Perkins: State-level only

ESSA/IDEA/Perkins FY 19 (July 1, 2019 – Sept 30, 2021)

ESSA/IDEA/Perkins FY 20 (July 1, 2020 – Sept 30, 2022)

ESSA/IDEA/Perkins FY 21 (July 1, 2021 – Sept 30, 2023)

Coronavirus Relief Funds: March 1, 2020 – **Dec 30, 2021 (extended)**

CARES Act ESSER/GEER awards: March 13, 2020 – Sept 30, 2022 (with Tydings)

CRRSA Act ESSER II/GEER II– March 13, 2020 – Dec 20, 2023 (with Tydings)

PERIOD OF AVAILABILITY EXAMPLES

	Jul-18	Jul-19	Sep-19	Mar-20	Jul-20	Sep-20	Jul-21	Sep-21	Dec-21	Jul-22	Sep-22	Jul-23	Sep-23
FY18 ESSA/IDEA/Perkins													
FY19 ESSA/IDEA/Perkins													
FY20 ESSA/IDEA/Perkins													
FY21 ESSA/IDEA/Perkins													
Coronavirus Relief Fund													
CARES ESSER/GEER													
CRRSA ESSERII/GEER II													

WHEN OBLIGATIONS ARE MADE
34 CFR 75.707/ 76.707

Type of Obligation	When Obligation Occurs
Acquisition of Property	Date of binding written commitment
Personal Services by Employee	When services are performed
Personal Services by Contractor	Date of binding written commitment
Travel	When travel is taken
Approved Pre-Agreement Cost	On the first day of the grant or subgrant performance period.

WHEN SUBGRANTEES MAY BEGIN TO OBLIGATE FUNDS 34 CFR 76.708

Formula programs: Later of…

- Date the state may begin to obligate; or
- Submission of substantially approved application

Discretionary programs:

- Once the subgrant is made

PRE-AWARD COSTS 2 CFR 200.458

- Those costs incurred prior to the effective date of the Federal award directly in negotiation or anticipation of the award
- Costs must be necessary for efficient and timely performance of the scope of work
- Allowable to the extent they would have been allowable if incurred after the effective date and <u>ONLY with written approval from the Federal awarding agency</u>
- (Previous language: allowed pre-award costs "authorized by the federal awarding agency <u>or pass-through entity</u>") 200.309 language deleted!

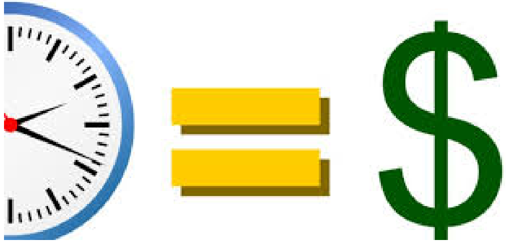
PRE-AWARD COSTS (CONT.)

But… pre-award costs still require "written approval of the Federal awarding agency."

Instead, OMB added:

"If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity."

CLOSEOUT 2 CFR 200.344 (FORMERLY 200.343)



Subrecipients must prepare closeout reports and final accounting within 90 days after period; pass-through entities have 120 days

Unless federal or pass-through gives extension, all financial obligations must be liquidated no later than 120 days after period ends

- Effectively limit subrecipient liquidation to 90 days??

2 CFR 200.343

FINANCIAL MANAGEMENT 200.302

(a) States – follow their own rules!

(b) Everyone else – seven standards.

1. Identification in accounts
2. Financial reporting
3. Accounting records (financial obligations)
4. Internal controls, internal controls, internal controls
5. Budget control
6. Written procedures for cash management
7. Written procedures for determining allowability

INTERNAL CONTROLS 200.303

MUST:

- Comply with requirements (U.S. Constitution)
- Evaluate and monitor compliance
- Take prompt action to correct noncompliance
- Safeguard personally identifiable information (PII)
- Compliance Supplement, Internal Controls: "Control activities are the policies and procedures that help ensure the management's directives are carried out."
  - Clearly written and clearly communicated

CASH MANAGEMENT 200.305 (A) AND (B)

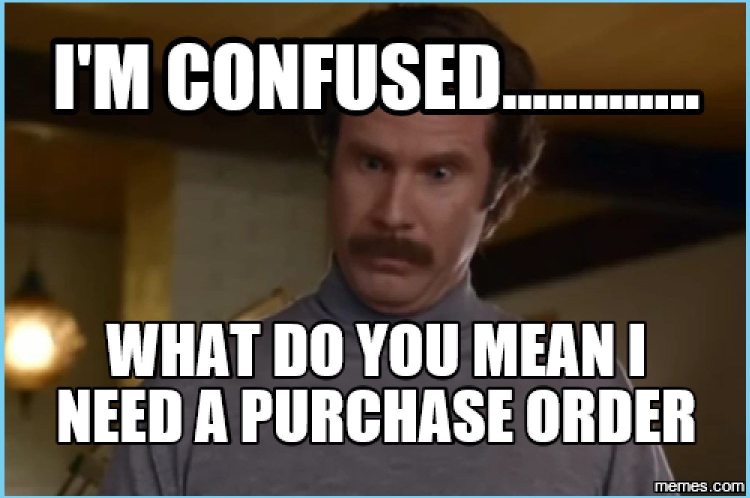
For non-federal entities, payments must <u>minimize</u> time elapsing between <u>draw</u> <u>down</u> and <u>disbursement</u> (not obligation)

Cash advances must be maintained in insured accounts

- Accounts must be interest bearing unless:
    1. Aggregate federal awards under $120,000
    2. Account not expected to earn in excess of $500 per year
    3. Bank require minimum balance so high, that such account not feasible

Interest earned must be remitted <u>annually</u> to HHS Payment Management System (updates to this process)

- Interest amounts up to $500 may be retained by non-federal entity for administrative purposes.



PROCUREMENT

2 CFR 200.317 – 200.327

PROCUREMENT STANDARDS 200.318 COMPETITION 200.319

All non-federal entities must have documented procurement procedures which reflect applicable Federal, State, and local laws and regulations.

- Open and Full Competition (Maximum Extent Possible)
  - All procurement transactions for the acquisition of property or services required under a Federal award
- Specific Thresholds for Purchasing
- Prohibited In-State and Local Preferences
- Contract Administration System
- Conflict of Interest Rules
- Mandatory Disclosures

CONTRACT ADMINISTRATION 200.318(B)

Non-federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract

WHAT DOES CONTRACT OVERSIGHT LOOK LIKE WITH COVID DISRUPTION?

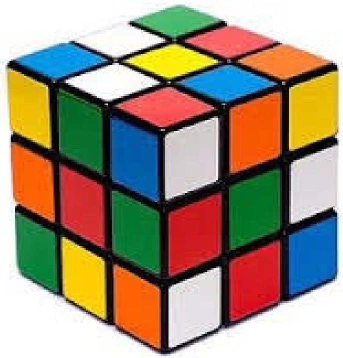
Considerations

- Continue paying contractors "to the extent practicable"
- Check the terms and conditions
- Changed scope? Changed pay structures?
- Need amendment?
- Approvals? E.g., Third-party contractors providing equitable services: Terminate contract? Modify and continue? Consultation requirements?

METHODS OF PROCUREMENT 200.320

Grantee must have and use documented procurement procedures for the following methods:

- (a) Informal procurement methods
  - Micro-purchase
  - Small purchase procedures
- (b) Formal procurement methods
  - Competitive sealed bids
  - Competitive proposals
- (c) Noncompetitive proposals



INFORMAL PROCUREMENT 200.320(A)

- Use when value does not exceed $250,000 (simplified acquisition threshold), <u>or a lower threshold established by a non-federal entity</u>

Procurement of property or services required under federal award

Purpose: to expedite completion and minimize administrative burden and cost

INFORMAL PROCUREMENT, 200.320(A)(1) MICRO-PURCHASES

Distribution. "To the maximum extent practicable, the non-federal entity should distribute … among qualified suppliers."

Awards. May be awarded without price or rate quotes if non-federal entity "considers the price to be reasonable based on research, experience, purchase history or other information and documents its files accordingly."

INFORMAL PROCUREMENT, 200.320(A)(1) MICRO-PURCHASES (CONT.)

Thresholds. Determined and documented by grantee, based on internal controls, risk, and procedures. Authorized by state, local laws. May be higher than threshold in FAR ($10,000).

- Nonfederal entity may self-certify threshold up to $50,000, if:
  - Low-risk auditee for most recent audit (200.520)
  - Annual internal institutional risk assessment to identify, mitigate and manage financial risks; or
  - For public institutions, a higher threshold consistent with state law
- Over $50,000, must have approval of cognizant agency indirect costs

INFORMAL PROCUREMENT, 200.320(A)(2) SMALL PURCHASES

Used when for purchases greater than micro-purchase threshold, but less than simplified acquisition threshold ($250,000).

Price or rate quotations from "adequate number of qualified sources" as determined appropriate by non-federal entity

Thresholds. Established based on internal controls, risk and procedures, and documented. Cannot exceed the threshold in FAR ($250,000), but may be lowered.

FORMAL PROCUREMENT, 200.320(B)

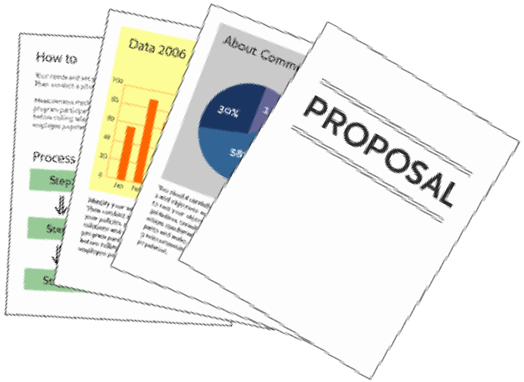
Used for purchases that exceed small purchase threshold ($250,000, or lower, if set by the non-federal entity)

- Require documented procedures
- Require public advertising

Two options:

- (1) Sealed bids
- (2) Proposals

NONCOMPETITIVE PROPOSALS 200.320(C)



Appropriate only when:

- **Micro-purchases**
- The item is only available from a single source;
- **There is a public emergency for the requirement that will not permit delay resulting from publicizing a competitive solicitation;**
- The Federal awarding agency or pass-through expressly authorizes noncompetitive procurement in response to a written request from non-Federal entity; or
- After soliciting a number of sources, competition is determined inadequate.

WITH COVID, CAN WE PROCURE ITEMS UNDER "PUBLIC EMERGENCY" EXCEPTION IN 200.320(C)(3)?

Considerations:

- Policies and procedures
- Online shopping and quotes
- **Timeframe required for items**

DOMESTIC PREFERENCES FOR PROCUREMENTS 200.322

"To the greatest extent practicable" must provide a preference for the purchase of goods and materials produced in the U.S.

Must include this section in all subawards, contracts and purchase orders

THE UGG'LY TRUTH ABOUT ALLOWABILITY

BASIC FACTORS OF ALLOWABILITY 200.403

To be allowable, a cost *must*:

- Be **necessary, reasonable** and **allocable**
- Comply with the cost principles and federal award
- Be consistent with policies and procedures applying uniformly to federal and non-federal activities and costs
- Be consistently treated as either direct or indirect costs
- Be determined in accordance with GAAP
- Not be included or used to meet cost sharing / match requirements
- Be adequately **documented**
- **Be incurred during approved budget period (NEW)**

OMB REVISIONS TO INDIRECT COSTS

Expanded use of de minimis rate (includes grantees that have previously negotiated a rate)

- Unavailable for restricted rate programs and certain state/local gov'ts
- 200.414(f)

Rate agreements must be available on OMB-designated website

- 200.414(h)

Adds program evaluation costs as a direct cost example

- 200.413(b)

FOOD - CONT.

Proposed change to UGG:

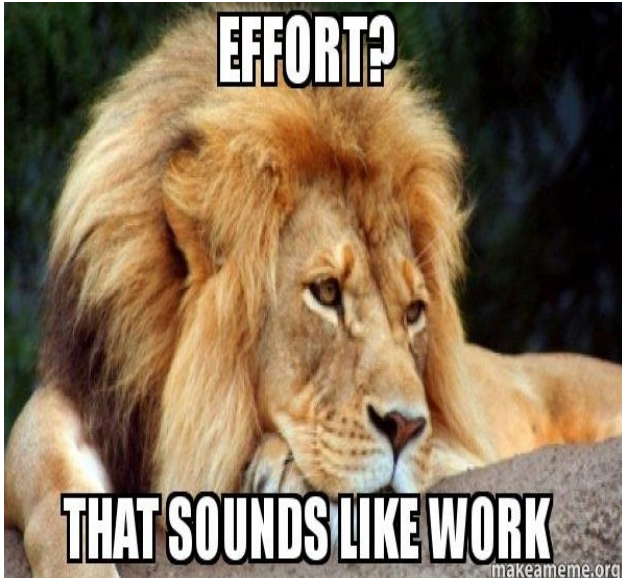
- Federal agencies cannot reference nonbinding guidance as part of the terms and conditions of an award. 2 CFR 200.210

Final change to UGG:

Agencies may impose legally binding requirements on recipients only through the notice and public comment process through an approved agency process. **2 CFR 200.105(b)**

- Will this change restrictions on food? – Most likely no.

TIME AND EFFORT DURING COVID



STANDARDS FOR DOCUMENTATION OF PERSONNEL EXPENSES 200.430(i)(1)

Time and effort records MUST:

1. Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and allocable;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which employee is compensated;
4. Encompass all activities (federal and non-federal);
5. Comply with established accounting polices and practices; and
6. Support distribution among specific activities or cost objectives.

SUPPORTED BY A SYSTEM OF INTERNAL CONTROLS

What are the best controls?

- Anything that will go towards the veracity and accuracy of documentation supporting salaries
- Verifiable documentation
  - Signatures (not required but a good control)
    - Electronic signatures are allowable!
  - Documentation from person with first-hand knowledge
- T&E Policies & Procedures
  - **NEW**: Required under ED's new Cost Allocation Guide

CAN THE PRIOR OMB CIRCULAR RULES STILL BE USED?
OLD CIRCULAR A-87 RULE

Semi-Annual Certifications	Personnel Activity Report (PAR)
If an employee works on a **<u>single cost objective</u>**:	If an employee works on **<u>multiple cost objectives</u>**:
➢ After the fact	➢ After the fact
➢ Account for total activity	➢ Account for total activity
➢ Signed by employee **<u>or</u>** supervisor	➢ Signed by the employee
➢ Every six months (at least twice a year)	➢ Prepared at least monthly and coincides with one or more pay periods

IF USING OLD CIRCULAR STANDARDS…

Do not cite to the old OMB Circulars

Show how your current process meets the UGG requirements.

TIME AND EFFORT IN SCHOOLWIDE SCHOOLS

1. Consolidate Federal, State, and local (nonfederal) funds.
2. Consolidate only Federal funds.
3. No Consolidation of funds.

2020 Compliance Supplement: https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf

SCHOOLWIDE FLEXIBILITY

- If a schoolwide program consolidates federal, state, and local funds in a consolidated schoolwide pool, there is no distinction between staff paid with federal funds and staff paid with state or local funds.
  - Under these circumstances, <u>payment from the single consolidated schoolwide pool is sufficient to demonstrate that an employee works only on activities of the schoolwide program,</u> <u>**and no other documentation is required.**</u>

SCHOOLWIDE FLEXIBILITY (CONT.)

- If a schoolwide program only consolidates federal funds (or does not consolidate funds), an employee who works, in whole or in part, on a federal program or cost objective must document time and effort as follows:
  a. For an employee who works solely on a single cost objective - an LEA is not required to maintain records reflecting the distribution of the employee's salary and wages.
  b. For an employee who works on multiple activities or cost objectives, an LEA must maintain time and effort distribution records in accordance with 2 CFR section 200.430(i)(1)(vii) that support the portion of time and effort dedicated to:
     a. (i) The federal program or cost objective; and
     b. (ii) Each other program or cost objective supported by consolidated federal funds or other revenue sources.

CONSOLIDATED ADMINISTRATION FLEXIBILITY

- The SEA or LEA may treat the consolidated administrative funds as a consolidated administrative cost objective.
- Time-and-effort requirements with respect to consolidated administrative funds vary under different circumstances.

1) For an employee who works solely on the consolidated administrative cost objective, an SEA or LEA is not required to maintain records reflecting the distribution of the employee's salary and wages among the programs included in the consolidation.
2) Multiple cost objectives: an SEA or LEA must maintain time and effort distribution records in accordance with 2 CFR section 200.430(i)(1)(vii) that support the portion of time and effort dedicated to:
   a) The consolidated cost objective, and
   b) Each program or other cost objective supported by nonconsolidated federal funds or other revenue sources.

CORONAVIRUS FUNDING TIME AND EFFORT FLEXIBILITY

2020 Compliance Supplement Addendum:
https://www.whitehouse.gov/wp-content/uploads/2020/12/2020-Compliance-Supplement-Addendum_Final.pdf

APRIL 8, 2020 ED FACT SHEET

Select Questions Related to Use of Department of Education Grant Funds During the Novel Coronavirus Disease 2019

- ED adopted 2 of the OMB flexibilities
- *OMB Flexibilities Expired Sept 30, 2020!*

https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf

ED FACT SHEET: SELECT QUESTIONS RELATED TO THE USE OF ED FUNDS DURING CORONAVIRUS (APRIL 8, 2020)

May a grantee or subgrantee continue to pay the compensation of an employee paid with grant funds from ED during the period the employee is unable to work because his or her organization is closed due to novel Coronavirus Disease 2019 (COVID-19)?

Yes. Generally, a grantee or subgrantee may continue to charge the compensation

- But time and effort documentation must be maintained!

HOW DO YOU TRACK TIME AND EFFORT DURING CLOSURES, REMOTE WORK, ETC.?

Follow Your Policies and Procedures!!!!

- New forms? (no longer set-schedule?)
- Electronic or online formats?
- Removal or changes to signatory requirements?

Allocability:

- Actual effort
- Allocate using prior, representative period

"I can't remember—do I work at home or do I live at work?"

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT ADDENDUM

NOTE: Auditors must use this 2020 Addendum and the 2020 Compliance Supplement together.

December 2020

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET

COMPLIANCE SUPPLEMENT ADDENDUM (2020)

Addresses CARES Act funding and related compliance Requirements.

- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles**
  - *Addresses time and effort requirements*
- Cash Management
- Equipment / Real Property Management
- Matching, Level of Effort, Earmarking
- Reporting
- Subrecipient Monitoring

3. For all ESF funds, auditors should note that SEAs, LEAs, IHEs, and other subrecipients will not need to maintain time distribution records. The requirements in the Uniform Guidance apply to expenditures of ESSER funds, including the requirements related to documenting personnel expenses in 2 CFR section 200.430(i). This would mean, for example, that an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status as permitted under CARES Act Section 18003(d)(12), except that an LEA must maintain time distribution records (sometimes called "time and effort" reporting) if an individual employee is splitting their time between activities that may be funded under ESSER or GEER and activities that are not allowable under ESSER or GEER. However, there are very few situations when an employee of an LEA would perform multiple activities that are not allowable under ESSER or GEER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on "activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]" in order to "prevent, prepare for, and respond to" the COVID-19 pandemic (Section 18003(d)(12)).

CARES Act Section 18003(d)(12) authorizes grantees to continue to pay employees and Section 18002(c)(3) allows LEAs, SEAs, IHEs, and other subrecipients to use funds to protect education-related jobs; the authority includes paying staff who are on leave because schools are closed due to COVID-19. Accordingly, ESSER and GEER funds may be used for that purpose even in the absence of a policy that specifically addresses these circumstances.

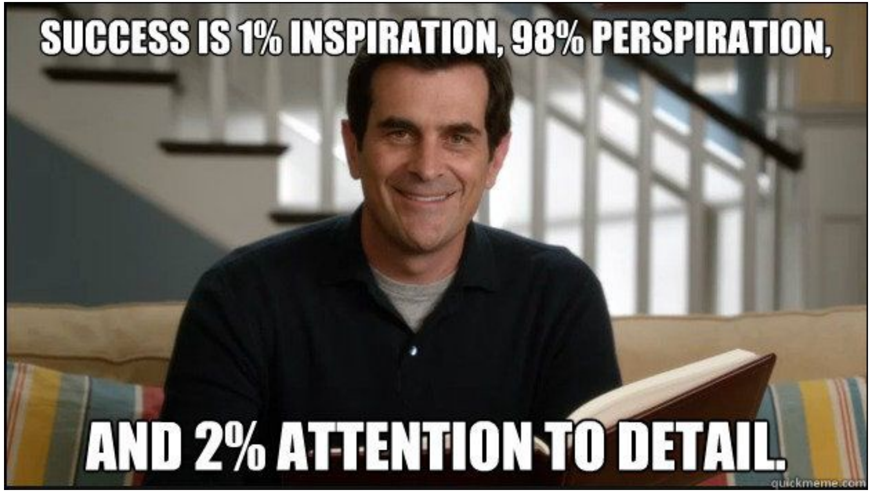
CARES, CRRSA AND ARP TIME AND EFFORT REQUIREMENTS

- ☑ Must follow policies and procedures re: time and effort documentation
- ☑ Remember, CARES Act, CRRSA and ARP funds are <u>Federal Funds!</u>

RECONCILIATION 200.430(I)(1)(VIII)(C)

All necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

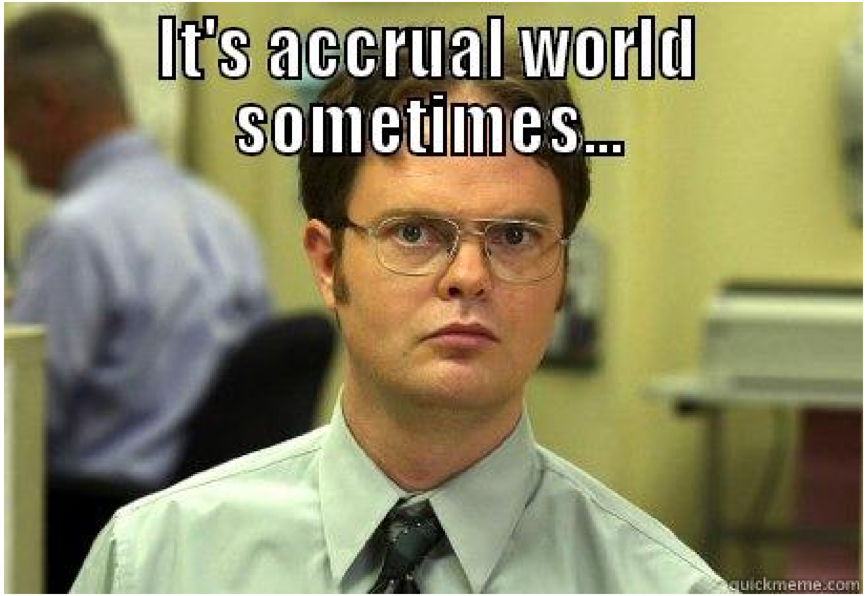
- Can not overcharge the federal program!



NONCOMPLIANCE 200.430(I)(8)

- Recovery of Funds!!

- ED may require **personnel activity reports (PARs)**, including prescribed certifications or equivalent documentation that support the records as required in this section (200.430(i)).



SUBRECIPIENT MONITORING

2 CFR 200.331

PASS-THROUGH RESPONSIBILITIES

Contractor vs. Subrecipient (200.331) (new citation)

Responsibility for Subawards (200.332) (new citation)

- Subaward Information
- Evaluate Subrecipient Risk
- Specific Conditions (200.208)
- Monitoring
- Verify Subrecipient Has Single Audit; Management decisions
- Enforcement (200.339) (new citation)

RISK ASSESSMENTS – 200.332(C); 200.208

The pass-through must evaluate subrecipient's risk of noncompliance, risk factors may include:

- Subrecipient's prior experience with the same or similar subawards
- Results of previous audits
- Whether the subrecipient has new personnel or new or changes systems
- The extent and results of monitoring

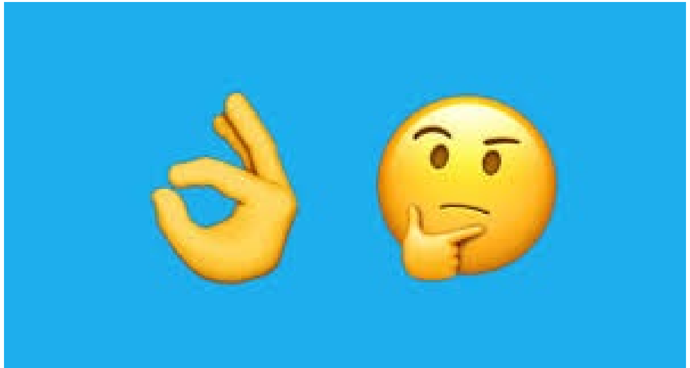
Risk-based specific conditions: federal agencies or pass-through entities may adjust requirements/ grant conditions as needed.

- 2 CFR 200.208 (previously 200.207)

LESS RESTRICTIVE REQUIREMENTS?

Initial proposed language indicated agencies could impose “less restrictive requirements” based on risk. After comments, changed to “adjust requirements”

- Permit advance payments
- Less evidence requested on implementation
- Less frequent reporting
- Less monitoring
- Do not require prior approvals



MANAGEMENT DECISIONS, 200.332(D)

Issue management decision only for **applicable** audit finding pertaining to the subaward from the pass-through entity

Pass-through is responsible only for **non-systemic audit findings**

- Audit follow-up and management decisions for systemic issues responsibility of the "auditors and cognizant agency"
- Pass-through still must "manage risk through ongoing subaward monitoring," including follow-up on finding specifically related to the subaward

DOCUMENTATION

ALLOWABILITY DOCUMENTATION

- Retention Requirements For Records – 2 CFR 200.334 (new citation!)

  - Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a **<u>period of three years</u>** from the date of submission of the final expenditure report.

  - Watch Statute of Limitations! (Example, USDE = 5 years under the General Education Provisions Act)

HOW TO MAINTAIN DOCUMENTATION?

- When original records are electronic and cannot be altered, there is no need to create and retain paper copies. (UGG Section 200.336 (new citation))

- When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided they:
  - Are subject to periodic quality control reviews;
  - Provide reasonable safeguards against alteration; and
  - Remain readable.

WRITTEN PROCEDURES: MUST OR SHOULD?

- Cash Management Procedures - 200.302(b)(6) & 200.305
- Allowability Procedures - 200.302(b)(7)
- Managing Equipment – 200.313(d)
- Conflicts of Interest Policy - 200.318(c)
- Procurement Procedures - 200.320
- Travel Policy - 200.474(b)
- Time and Effort Procedures - 200.430(a); "essential" ED, Cost Allocation Guide
- Subrecipient Monitoring Procedures – required by Compliance Supplement
- Grant Application Procedures
- Record Retention Procedures
- Audit Resolution Procedures
- Program-specific Procedures

Best Practice

UPDATES TO POLICIES AND PROCEDURES NEEDED DUE TO PANDEMIC?

- ✓Compensation / benefits procedures
- ✓Time and effort procedures
- ✓Travel reimbursements
- ✓Allowability procedures
- ✓Inventory management procedures

EMERGENCY POLICIES AND PROCEDURES

- The CDC says you should prepare for a zombie takeover the same way you would any natural disaster!!
  - Find safe meeting place.
    - In case zombies invade– or you evacuate because of a hurricane.
  - Identify emergency contacts.
    - Police, fire, local zombie rescue team.
  - Plan evacuation route.
    - When zombies are hungry they wont stop until they get food (i.e. brains).
- Grants:
  - What procedures do staff use if immediate closure?
  - How is documentation maintained?
  - How is time and effort kept? Etc.

DOCUMENTATION *HOT BUTTON* ISSUES

- Are records kept by school, grant, fiscal year?
- Do you backup documentation?
  - Where and how often?
- What happens when staff retire or voluntarily leave?
- What happens when staff are fired?
- Staff keep documentation at home?

HOW TO UPDATE POLICIES AND PROCEDURES?

- Identify which policies and procedures need to be updated.
  1. Refer to the UGG updates;
  2. Find the policies and procedures that need updating in your organization;
  3. Note required emergency policies and procedures;
  4. Update! Rewrite to reflect new language.
- Train staff.

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