
EDUCATION STABILIZATION FUND PROGRAM

**Governor's Emergency Education Relief Fund
(GEER Fund)**

CFDA 84.425C



Governor John Bel Edwards

GRANT HANDBOOK

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Table of Contents – Grant Handbook

INTRODUCTION	1
Uses of Funds	1
FINANCIAL MANAGEMENT	1
Internal Controls	1
Establishing Authorized Agency Representatives	2
Request for Funds and Required Documentation	2
Cash Management Requirements	3
SUBRECIPIENT ASSURANCES UPON ACCEPTANCE OF FUNDS.....	3
AUDIT REQUIREMENTS	4
REMEDIES FOR PROGRAM NONCOMPLIANCE	4
RECORDKEEPING REQUIREMENTS.....	5
Record Retention	5
Access to Records	5
EXHIBIT A – AUTHORIZED AGENCY REPRESENTATIVES FORM	6
EXHIBIT B – REQUEST FOR FUNDS FORM AND INSTRUCTIONS	7
EXHIBIT C – DELIVERY AND ACCEPTANCE CERTIFICATE	9
EXHIBIT D – GEERF MONTHLY REPORT – USAGE OF FUNDING	10

INTRODUCTION

Under the Governor's Emergency Education Relief Fund (GEER Fund), the U.S. Department of Education (Department) awards grants to Governors for the purpose of providing local educational agencies (LEAs), institutions of higher education (IHEs) as defined in Title 1 of the IHE Act of 1965, and other education-related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19).

The intended use of the GEER Funds is to transform the approach to education and ensure all students have access to meaningful learning options through distance education models. **The approval of the GEER funds have given Louisiana the opportunity to become the first state in the country to have a 1:1 device ratio for students.**

With this purpose in mind, the Louisiana Department of Education and Board of Regents assessed gaps on technology that challenged continued learning environments for both K-12 and Higher Education students.

LDOE determined there was a need of over \$107 million in devices and internet connectivity and Board of Regents assessed higher education needs for distance learning at approximately \$9.7 Million. In addition to distance learning devices and internet connectivity, the need for faculty training to ensure faculty are trained to improve online course delivery was also identified as a need. Funds were also allocated to address the needs of the adult workforce to jump start training and help guide Louisiana citizens to the workforce via the Louisiana Community and Technical College System.

\$35 Million has been allocated to LDOE to meet the goal of having a 1:1 device ratio for elementary and secondary students. The GEER funds are to be used to purchase student devices and internet access points in partnership with funds allocated to school systems through the Elementary and Secondary School Emergency Relief (ESSER) Fund Dollars. In addition to providing devices to students, professional development funds were allocated for teachers, counselors and administrators who provide instruction and oversight of the student access.

ELIGIBLE USES OF GEER FUNDS:

The items below are eligible for reimbursement of GEER funds. The eligible items were based upon needs previously identified by the Board of Regents and LDOE.

Board of Regents – Total Allocation \$15,255,872

Professional Development	\$500,000
Rapid Response Workforce Initiative	\$10,000,000
Dual Enrollment Portal	\$ 250,000
Devices	\$4,505,872
Eligible Devices (Students & Faculty- students preferred)	
Laptops	
IPads	
Chromebooks	
Internet Devices (MIFI)	
Headsets	

System Software (Antivirus Software and Application Software (Adobe, Microsoft Office, Dictionaries, etc.).

***The Higher Education Institutions should spend funds based on the Rounds designated by the Board of Regents.

- Round One was for education training and professional development.
- Round Two was for devices for students and faculty

***Send notification to the GEER program at GEERF_DOA@la.gov and Board of Regents once your institution has reached the 1:1 ratio of devices for students and faculty.

LA Department of Education – Total Allocation \$ 34,700,000

Digital Access	\$ 32,000,000
Social Emotional Learning	\$ 2,700,000

In an effort to maximize the use of GEER funding, March 2021 the funding allocation across the systems will be re-assessed. Funding allocations will be adjusted based on the need for additional devices.

FINANCIAL MANAGEMENT

Federal awards must be expended and accounted for in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and terms and conditions of the Federal award, must be sufficient to permit preparation of reports required by general and program-specific terms and conditions; and tracing of funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes, regulations, and terms and conditions of the Federal award. This section presents an overview of accounting procedures that must be followed in order to initiate a request for funds and comply with state and federal requirements under the GEER Fund program. All funds must be documented appropriately to establish that such funds have not been used in violation of restrictions and prohibitions of the general financial management practices for federal programs (2 CFR 200.302).

ESTABLISHING AUTHORIZED AGENCY REPRESENTATIVES

The Authorized Agency Representatives Form (**Exhibit A**) with digital signatures must be completed and submitted electronically to GEERF_DOA@la.gov. Signatures must match printed names, and certifying officer must apply a date to the form. This form designates authorized persons to sign agency's Request for Funds Form (**Exhibit B**). If persons authorized to sign Request for Funds Form should change at any time, a new Authorized Agency Representatives Form must be submitted to the State of Louisiana, Division of Administration in the same manner as original submission.

REQUEST FOR FUNDS AND REQUIRED DOCUMENTATION

It is preferred that subrecipients receive their funds electronically. However, when electronic payment is not feasible, a paper check may be issued. The Request for Funds Form must be accessed and submitted electronically; and completed according to instructions; ensuring adequate supporting documentation is attached to the electronic submission. Funds will NOT be drawn from the U.S Treasury until the form is reviewed and release of funds has been approved by DOA-Office of Finance and Support Services (OFSS). Upon approval, OFSS will initiate the draw and issue payment of funds to subrecipient.

Documentation Required:

- a) Reboot LA Rapid Response Workforce Initiative – OFSS will require an initial request for funds, the Reboot LA plan, a list of the offered programs by school, and total target number of students. The required monthly report must also include the:
 - i. Name of the student
 - ii. Name of the program completed
 - iii. Name of the school
 - iv. Amount awarded for the named student
 - v. Credential
 - vi. Date student completed the program
- b) Staff Training and Development – OFSS will require a request for funds and staff training and development plan. Along with the request for funds, required documentation to be submitted to DOA-OFSS include the:
 - i. List of employees that attended the training
 - ii. Sign-in sheet

- iii. Training agenda and/or program
 - iv. Copies of paid invoices for training and course materials, building rentals, etc., along with proof of payment
- c) Computer Devices and Internet – OFSS will require a request for funds. Along with the request for funds, required documentation to be submitted to DOA-OFSS include the:
- i. Purchase order or agreement
 - ii. Copies of paid invoices, along with proof of payment
 - iii. Signed Delivery and Acceptance Certificate (**Exhibit C**)

APPEALS

Appeals of rejected items and questions related to eligible items should be sent to the GEER Mailbox – GEERF_DOA@la.gov.

The GEER grant is subject to Federal Funding Accountability and Transparency Act (FFATA) Reporting. If the subrecipient receives advanced funding, the GEER Monthly Report - Usage of GEER Funding (**Exhibit D**) is required to be submitted to DOA by the 5th of the following month detailing funds spent and contracts entered into. The monthly report will be required until all GEER funds your agency received have been expended. Any request for advance payments will be handled on a case-by-case basis.

CASH MANAGEMENT REQUIREMENTS

The State, which is governed by the Treasury-State CMIA Agreement for the State of Louisiana, requires funds to be expended within three business days. This minimizes time elapsing between transfer of funds from U.S. Treasury and disbursement of those funds to the subrecipient. Expended is defined as when funds leave the bank account for the State. All payments are subject to the requirements in the Treasury Department regulations implementing the CMIA of 1990, 31 U.S.c.6523. Payment to non-federal entities including non-profit organizations and local governments are subject to the requirements in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) at 2 CFR part 200.

INTERNAL CONTROLS

General internal controls provide reasonable assurance to achieve effective and efficient operations, reliable reporting for internal and external use, and compliance with applicable laws and regulations. Adequate internal controls over compliance requirements for federal awards provide reasonable assurance that

- (a) transactions are properly recorded and accounted for,
- (b) transactions are executed in compliance with federal statutes, regulations, and terms and conditions of federal awards that could have a direct and material effect on the federal program, and
- (c) funds, property, and other assets are safeguarded against loss from theft, damage, and unauthorized use or disposition.

Subrecipients should establish and maintain effective internal controls to ensure compliance with allowable costs and reporting, including written policies and procedures, over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and terms and conditions of the Federal award. These internal controls should

- (a) comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO),
- (b) comply with Federal statutes, regulations, and terms and conditions of the Federal awards,
- (c) evaluate and monitor non-Federal entity's compliance with statutes, regulations and terms and conditions of Federal awards,

- (d) take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings, and
- (e) take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

SUBRECIPIENT ASSURANCES UPON ACCEPTANCE OF FUNDS

- Compliance with all applicable assurances in OMB Standard Forms 4248 and D (Assurances for Non-Construction and Construction Programs), including the assurances relating to the legal authority to apply for assistance; access to records; conflict of interest; merit systems; nondiscrimination; Hatch Act provisions; labor standards; flood hazards; historic preservation; protection of human subjects; animal welfare; lead-based paint; Single Audit Act; and the general agreement to comply with all applicable Federal laws, executive orders, and regulations.
- With respect to the certification regarding lobbying in Department Form 80-0013, no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making or renewal of Federal grants under this program
- Ensure any LEA receiving funding under this program will have on file with the State a set of assurances that meet the requirements of Section 442 of the General Education Provisions Act (GEPA), 20 U.S.C. 1232e.
- To the extent applicable, an LEA will include in its local application a description of how the LEA will comply with requirements of Section 427 of GEPA, 20 U.S.C. 1228a. The description must include information on steps the LEA proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede access to, or participation in, the program.
- Compliance with provisions of all applicable acts, regulations and assurances; provisions of the Education Department General Administrative Regulations in 34 CFR parts 75, 76, 77, 81, 82, 84, 86, 97, 98, and 99; the OMB Guidelines.

AUDIT REQUIREMENTS

All reports must be prepared in accordance with the Louisiana Governmental Audit Guide. Under provisions of the Single Audit Act Amendments of 1996 (31 USC Chapter 75), an audit under 2 CFR, Subpart F is required whenever the amount of total federal expenditures in a year exceeds \$750,000. This type of audit includes a full set of financial statements and other detailed information, and is referred to as a "single audit." The single audit will meet federal accountability requirements, and will be sufficient to meet state accountability requirements. It is the responsibility of recipient to procure or otherwise arrange for required audit and ensure it is properly performed and submitted when due (2 CFR 200.508).

REMEDIES FOR PROGRAM NONCOMPLIANCE

Failure to comply with Federal statutes, regulations or terms and conditions of the Federal award, Federal awarding agency or pass-through entity may impose additional conditions, as described in 2 CFR 200.207. If Federal awarding agency or pass-through entity determines noncompliance cannot be remedied by imposing additional conditions, Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate.

1. Temporarily withhold cash payments pending correction of deficiency
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of activity or action not in compliance.
3. Wholly or partly suspend or terminate the Federal award.

4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by Federal awarding agency).
 - (a) Withhold further Federal awards for project or program.
 - (b) Take other remedies that may be legally available.

RECORDKEEPING REQUIREMENTS

RECORD RETENTION

All grant records, including financial records and supporting documents, must be retained for a period of three years after the grant award has been closed.

ACCESS TO RECORDS

The Federal awarding agency, Inspectors General, Comptroller General of the United States, pass-through entity, Louisiana Legislative Auditor, or any authorized representatives, to include internal and external auditors representing the State of Louisiana, must have the right of access to any documents, papers, or other records of non-Federal entities which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to the non-Federal entity's personnel for purpose of interview and discussion related to such documents.