

## **Title I Equipment - Remote Learning**

Following the onset of the school closure due to the national pandemic, FSEP provided guidance on our webpage to assist all with the temporary flexibility that, generally, equipment purchased with federal funds may only be used to carry out the purpose of the federal program for which they were purchased and for the intended beneficiaries. While the United States Department of Education (USDE) provided temporary flexibility to “*OMB Memorandum M-20-203 and under 2 C.F.R. § 200.102, to the allowable cost requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 C.F.R. § 200.403(a)*”, we advise all personnel to follow our guidance posted in our FAQ (question #12 added 8/17/2021) section and for all involved to consider caution in now a new school year.

### **Items to consider:**

1. Any equipment purchased up to June 30, 2020, can be repurposed as intended in the school’s SPSA for the remote learning within the respective school. An example would be if the school purchased equipment for a rolling lab for after school or Saturday program, those computers can be repurposed to now be checked out to a specific student for remote learning. The checkout must be documented. Our FAQ (question #12 added 6/4/2020) also addresses the process.
2. Equipment purchased in the year 2020-2021 and forward can be checked out to the students, but we are advising greater controls.
  - If the school wrote in their School Plan for Student Achievement (SPSA) that the equipment was going to be checked out to its student population, then the school is in compliance.
  - If the school plan wrote it was going to be used for a specific Title I purpose other than student check out, then it should be used for that purpose.
    - At the onset of the school closure, the need to get all students devices to be ready to learn in this new environment was critical. For this reason, the flexibility was granted. However, the USDE did state in its published guidance that along with this flexibility being only temporary, “This authority does not permit grantees and subgrantees to use unobligated Department grant funds to purchase new equipment and supplies for purposes not aligned with the allowable activities of the program under which funds are available.” Therefore, new equipment purchased after June 30, 2020, and used outside of the school’s School Wide Program and SPSA may lead to a compliance issue and a possible supplanting issue by the LEA.
  - For students transferring to City of Angels, please see ***City of Angels FAQ 20210817***.
3. During the initial closure, some schools had their equipment picked up and loaned out to other schools. These items need to have been tracked on the [“COVID-19 Federal-Funded Equipment Check Out/In”](#) and all guidance on Bulletin 3508.7 must always be adhered to for categorical equipment. Our office is not simply allowing schools to loan out equipment to other schools. Items going to another Title I school require additional steps (transfer of equipment).
4. A reminder that single audits on various items including equipment by Simpson and Simpson occur throughout the year; the Office of Inspector General may also conduct an audit at any time; and our district along with individual schools are part of the Federal Program Monitoring review every two years.
5. Our office also asks for all to consider that the cost to the LEA’s general program can be a high impact since any federal equipment that has been repurposed and is damaged, lost or stolen, needs to be replaced to ensure continued benefits to the Department Grant Program when schools come back in session.

For any equipment checked out due to the pandemic, [“COVID-19 Federal-Funded Equipment Check Out/In”](#) form must be utilized for inventory purposes. Also, Bulletin 3508.7 must be adhered to for all equipment purchases with categorical program funds.