Federal Broadband Grant Monitoring, Compliance & Documentation

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PUBLIC SERVICE COMMISSION OF WISCONSIN
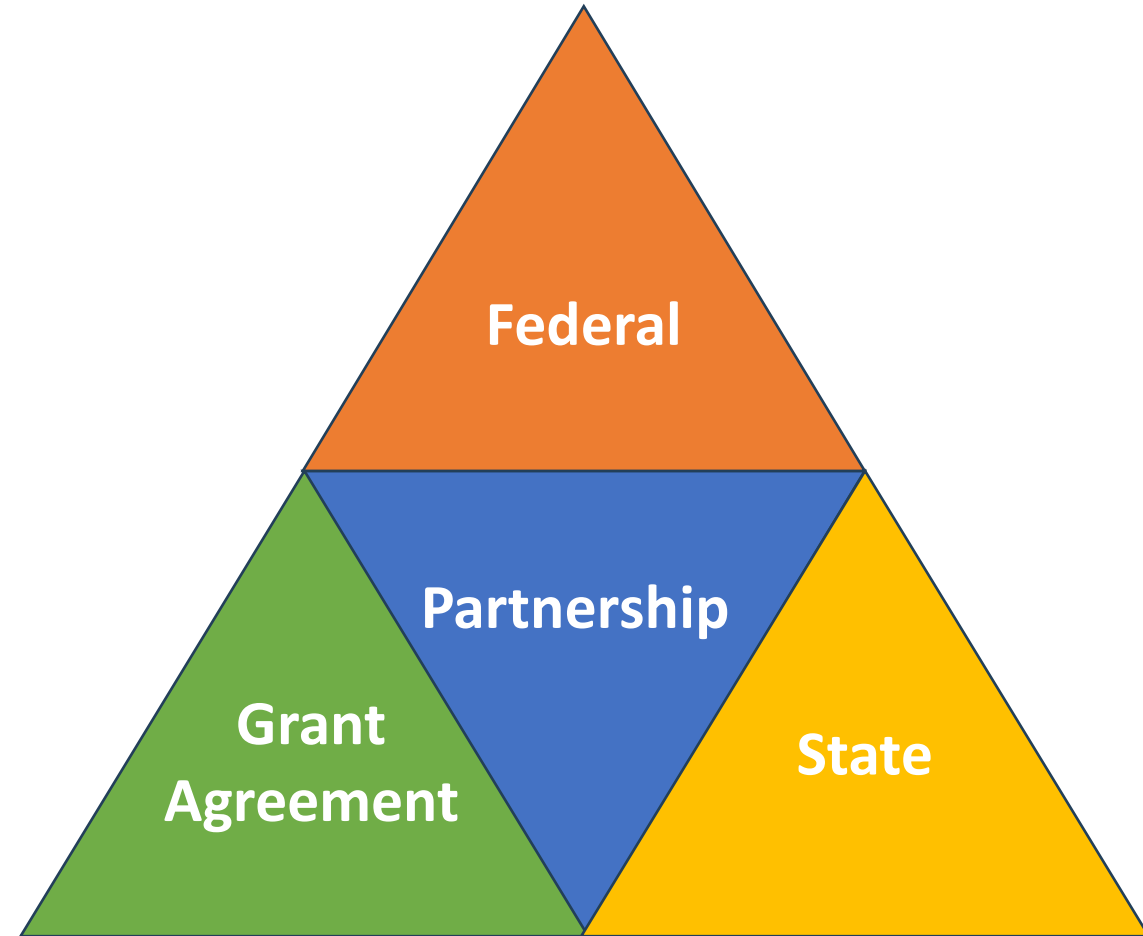
Wisconsin Broadband Office

Information contained in this webinar is specific to the American Rescue Plan Act (ARPA) Broadband Access Grant Program and Capital Projects Fund Broadband Infrastructure Grant Program

Content

1. Monitoring Overview
2. Desk Reviews
3. Documentation
4. Common Findings
5. Preparing for Desk Reviews

Learning Objectives

1. Identify why grant compliance and monitoring are important

2. Gain understanding of desk review procedures

3. Build skills to implement policies/procedures related to applicable requirements

Grant compliance and monitoring provides the opportunity for training and support to help grantees feel more empowered to manage federal awards and seek future broadband funding.
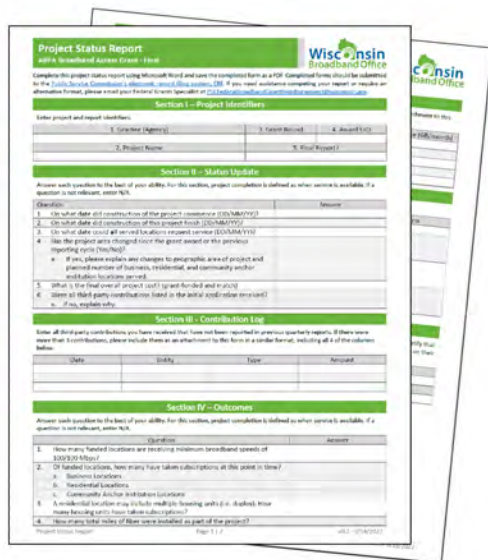
Types of Monitoring

Quarterly, Final & Post-Award Reporting

Reimbursement Request Reviews

Intake Questionnaire

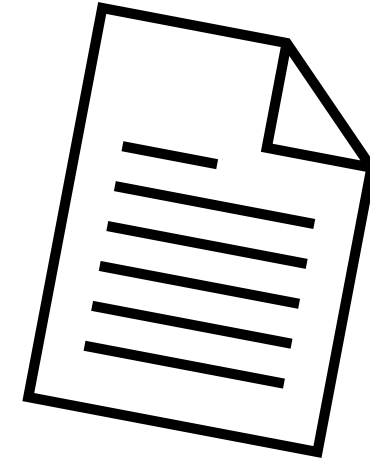**Desk Review**

Site Review

Program Review & Spatial Reporting

Reporting

- Quarterly: Inform WBO of the status of your project
- Final (end-of-project): Includes the final report form, location data file in addition to optional submissions of photos, press releases, and access programs
- Post-Award: Gathers information on additional subscribers over two years post project close
- Additional Reporting information can be found on the ARPA Broadband Access webpage at https://psc.wi.gov/Pages/ServiceType/Broadband/GrantsARPA.aspx

Reimbursement Requests

- Provides verification of allowable costs and budget category spending
- Submitted with supporting documentation, such as receipts, invoices, and labor information
- Report filings must be up-to-date to receive reimbursement
- Additional Reimbursement information can be found on the ARPA Broadband Access webpage at https://psc.wi.gov/Pages/ServiceType/Broadband/GrantsARPA.aspx

Intake Questionnaire
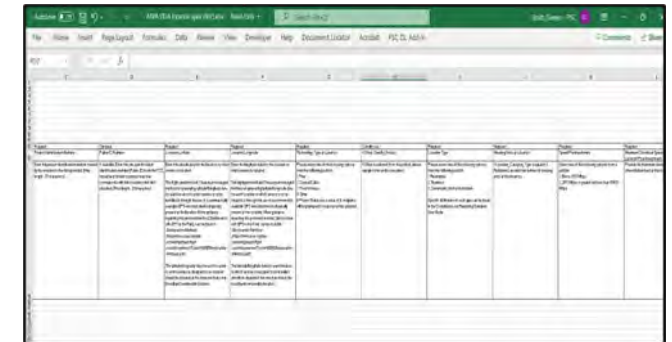
- New with federal awards
- Conducted after the grant agreement is signed
- Important tool used to identify program risks
- Aids in prioritizing grantees for technical assistance and monitoring

- Desk Reviews:
  - Conducted virtually
  - Determine compliance with administrative, financial management, and programmatic operation requirements
- Site Reviews:
  - Prompted when desk review concerns arise regarding capacity to administer the award
  - Conducted in-person, when possible
  - May include: Interviews, document requests & other items as needed

Program Review & Spatial Reporting

- Program Review: Conducted at time of final reporting and includes contacting customers subscribed to service funded by the federal award to ensure project outcomes and completion

- Spatial Reporting: Conducted during application process and final reporting to determine if final location count and geographic area matches the original application or project scope amendment

Desk Review Process

Desk Review Documentation Checklist
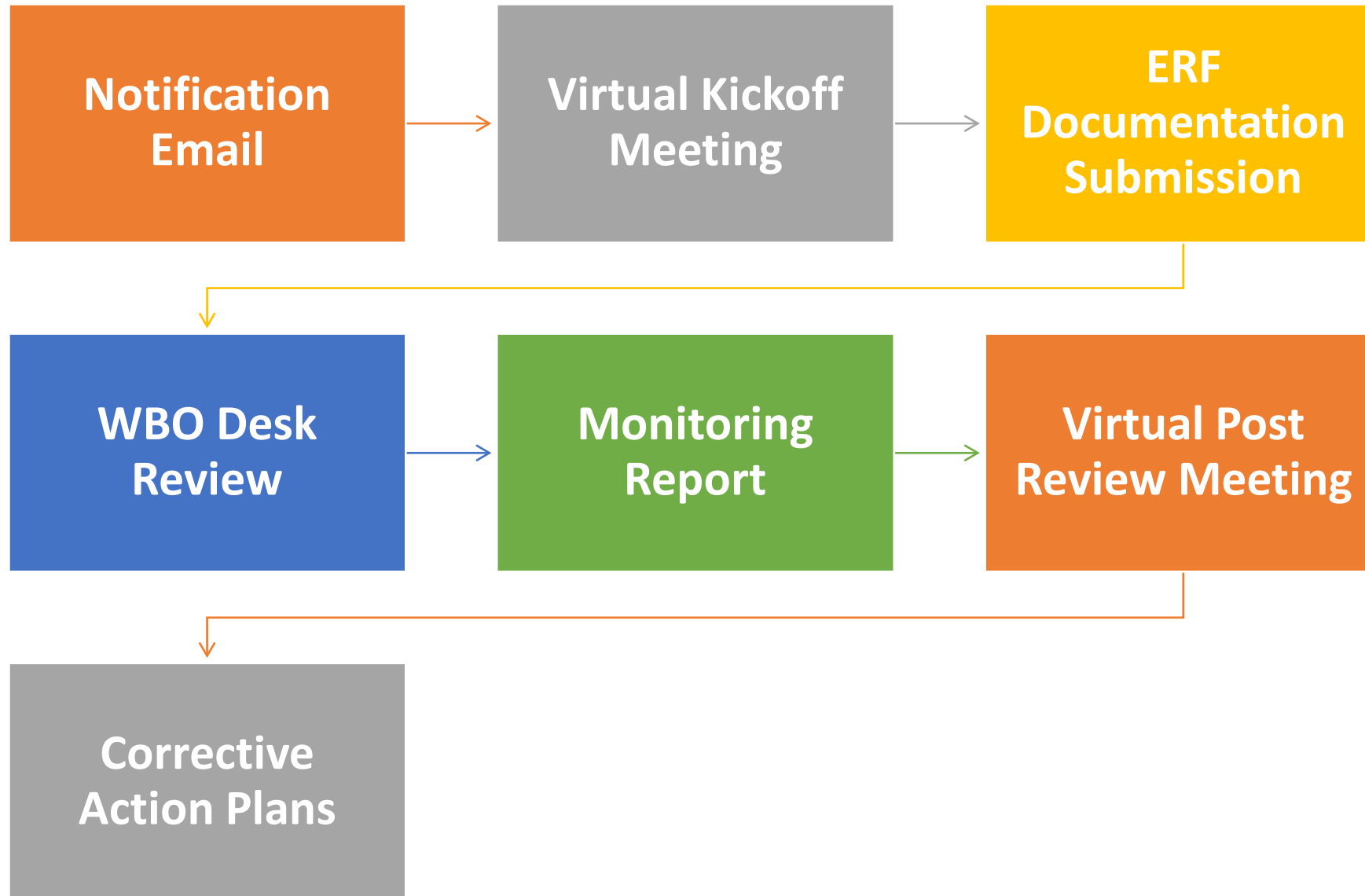
Financial / Cash Management

- ✓ Accounting Manual / Financial Management Procedures
- ✓ Chart of Accounts
- ✓ Conflict of Interest Policy
- ✓ Reimbursement Request Supporting Documentation

Equipment / Property

- ✓ Property Control Policy
- ✓ Inventory Procedures
- ✓ Proof of Insurance

Audit

- ✓ Audit Results

Personnel

- ✓ Personnel Policies & Procedures

Record Retention

- ✓ Record Retention Schedule

Programmatic

- ✓ Programmatic Progress
- ✓ Grant Recipient Contractor Documentation

Other

- ✓ Additional information as needed to determine compliance

- Provide a compliance check on a subset of items
- Desk Reviews DO NOT encompass all areas of the Grant Agreement or related state and federal regulations
- Grantees should rely on the Grant Agreement and applicable state and federal regulations when developing policies and procedures related to their projects

Financial & Cash Management

Documentation	Requirement	Tips for Your Desk Review
Accounting Manual/ Financial Management Procedures Chart of Accounts	2 CFR § 200.302 2 CFR § 200.303	Ensure there are standards for internal control in place. This includes *but is not limited to*: • Processes used for recording and reporting of financial transactions • Segregation of duties • Consistent journal and account reconciliation • Standard approval processes for paying invoices and vouchers • Chart of Accounts • Detailed accounting procedures.
Timesheet(s) with corresponding fringe calculations, as applicable	Grant Agreement 2 CFR § 200.430	
Conflict of Interest Policy	2 CFR § 200.318(c) Grant Agreement Wis. Stat. §§ 180.0831, 180.1911(1), and 181.0831	Written standards of conduct covering the actions of employees engaged in the selection, award, and administration of contracts.

Equipment & Property

Documentation	Requirement	Tips for Your Desk Review
Equipment/Property Control Policy and/or Inventory Procedures	Grant Agreement 2 CFR § 200.313	Procedures to account for federal property / equipment. This includes *but is not limited to*: • Procedures for safeguarding property such as security of facilities, receiving procedures, and insurance. • Physical inventory procedures. • A disposition plan for equipment purchased through federal funding as applicable.
Proof of commercial liability, bodily injury, and property damage insurance	Grant Agreement	
Proof of motor vehicle insurance	Grant Agreement	

Audit

Documentation	Requirement	Tips for Your Desk Review
Most recent single audit report, which is required of a non-Federal entity that expends $750,000 or more in federal awards during the non-Federal entity's fiscal year If a single audit report is not required, must submit any other type of audit or financial management review conducted by a third party including any schedule of findings and responses	2 C.F.R. § 200.501 Grant Agreement	Determination of whether the audit report contains any findings or questioned costs related to the federal grant project(s). If so, has there been resolution to the conditions found in the audit report.

Personnel

Documentation	Requirement	Tips for Your Desk Review
Personnel Policies and Procedures If including Labor in award budget, also must keep qualification requirements documented for grant-award related positions	2 CFR § 200.430	Personnel policies and procedures in place that align with state statute, federal regulations, and the grant agreement. If a grantee includes labor in their grant budget, they must have position descriptions or other documentation which includes qualification requirements for positions funded in part by grant funding.
Drug Free Workplace Statement and Posted Notice	Grant Agreement 2 CFR § 182.635	
Picture of posted Wisconsin Contract Compliance Law Poster	Wisconsin Statute § 16.765 Wisconsin's Contract Compliance Law	

Programmatic

Documentation	Requirement	Tips for Your Desk Review
Grant Recipient Contractors	Grant Agreement	Grant Recipient Contractors (subcontractors) must comply with and observe all federal, state, and local laws, ordinances, and regulations that in any manner affect or apply to the Project. It is the grantee's responsibility to monitor subcontractors for compliance with the grant agreement. Entities should have written contracts, agreements, and/or agreed upon pricing covering the scope of work with their subcontractors and procedures for monitoring contracts.

Record Retention

Documentation	Requirement	Tips for Your Desk Review
Record Retention Policy	Grant Agreement	Retain grant related records and files for at least five years following final payment of the Grant Award.

Submitting Documentation

- Submit via Electronic Records Filing System (ERF) using your monitoring specific docket number provided in your Desk Review Notification

- Convert documents into PDFs according to the order of the desk review checklist

- If portion of documentation is confidential:
  - Must be a reasonable basis to conclude that the record, or portion of a record, is confidential such as trade secrets
  - Upload the confidential file for WBO staff and a public redacted copy
  - Notary is required as part of confidential requests
  - More information can be found in the ERF User Manual

Common Findings & Remedies

No Proof of Subcontractor Oversight

- Document monitoring process
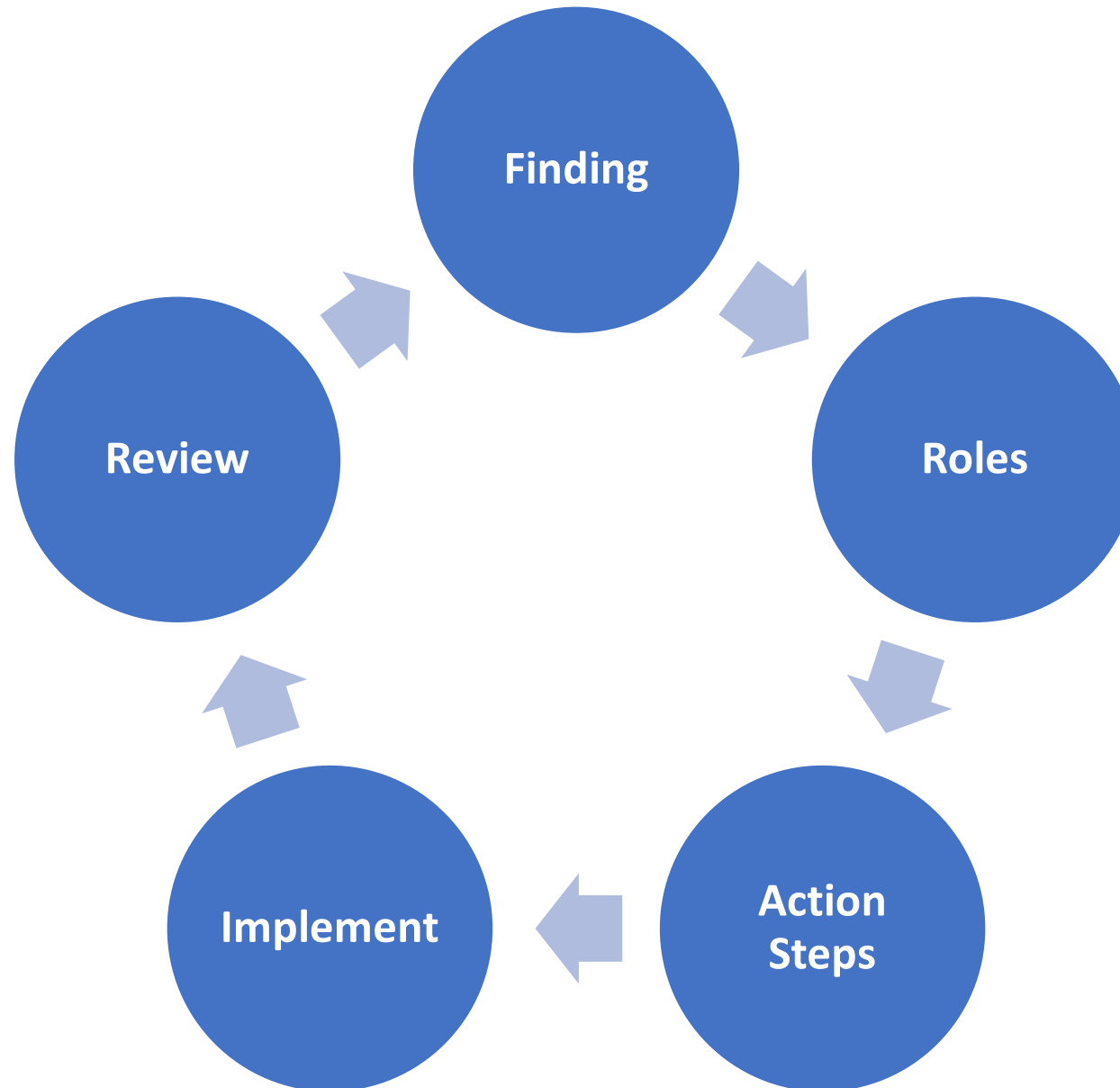- Use written contracts, agreements, and agreed upon pricing

Missing Inventory Procedures

- Identify and account for inventory purchased through federal funding
- Address security of facilities and inventory

Lack of Written Procedures

- Do not rely on common practice
- Have written processes

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Corrective Action Plan (CAP)

- Review the [Monitoring Documentation Information](#)
- Read the grant agreement and applicable federal and state regulations
- Ensure policies are up to date, in place, and comply
- Train staff on new or updated policies and procedures
- Reach out to WBO staff

Questions? Connect with Us

PSCFederalBroadbandGrantReimbursement@wisconsin.gov

PSC ARPA Broadband Access Grants (wi.gov)

Thank you for your partnership!

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