

ARPA Broadband Access Grant Program

Documentation Tips

Introduction

The Wisconsin Broadband Office (WBO) grant programs have an excellent track record of operational efficiency and integrity. Uniform Guidance ([2 CFR 200.332](#)) and the U.S. Department of Treasury ([SLFRF Compliance and Reporting Guidance](#)) require WBO to monitor ARPA grant subrecipients to ensure compliance with program and legal requirements.

The best way to be prepared is to be familiar with your grant agreement, reimbursement, and reporting requirements. This will give guidance on the documentation subrecipients should be keeping, such as those for expenditure and match reimbursement requests, the legally required items for workplace compliance (i.e., Drugfree Workplace, Affirmative Action, etc.), and any equipment inventory tracking. This document provides additional guidance on a subset of policies and procedures subrecipients should have in place to be in compliance with ARPA Broadband Access Grant Program requirements. There are online templates available for many of the documents discussed below to assist with development.

If you have any questions on documentation, please contact us at PSCFederalBroadbandGrantReimbursement@wisconsin.gov.

Financial/Cash Management

Documentation	Requirement	Tips
Accounting Manual/ Financial Management Procedures	2 CFR 200.302 2 CFR 200.303	Ensure there are standards for internal control in place. This includes but is not limited to: <ul style="list-style-type: none">Processes used for recording and reporting of financial transactions.Internal controls, including segregation of duties and those responsible.Journal and account reconciliation procedures.
Chart of Accounts	Grant Agreement Section 5.4.1 2 CFR 200.430	

		<ul style="list-style-type: none"> • Approval processes for invoices and vouchers. • Chart of Accounts and accounting procedures. • Any other information relevant to financial controls.
Conflict of Interest Policy	2 CFR 200.318(c) Grant Agreement Section 14.0 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
Equipment/Property Control Policy and/or Inventory Procedures	Grant Agreement Section 5.4.3 2 CFR 200.313	Procedures to account for federal property / equipment. This includes but is not limited to: <ul style="list-style-type: none"> • 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 Section 8.2	
Proof of motor vehicle insurance	Grant Agreement Section 8.3	

Audit

Documentation	Requirement	Tips
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, or 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 Section 4	Determination of whether the audit report contains any findings or questioned costs related to the ARPA Broadband Access Grant project(s). If so, has there been resolution to the conditions found in the audit report.

Personnel

Documentation	Requirement	Tips
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 an entity 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 Attachment A 10.1 2 CFR 182.635	
Picture of posted Wisconsin Contract Compliance Law Poster	Wisconsin Statute 16.765 Wisconsin's Contract Compliance Law	

Record Retention

Documentation	Requirement	Tips
Record Retention Policy	Grant Agreement Sections 5.0 and 5.2	Retain grant related records and files for at least five years following final payment of the Grant Award.

Programmatic

Documentation	Requirement	Tips
Grant Recipient Contractor Agreements	Grant Agreement Section 6.0	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 entity's responsibility to monitor subcontractors for compliance with the ARPA broadband access grant agreement. In order to do this, entities should have written contracts, agreements, and/or agreed upon pricing covering the scope of work with their subcontractors and procedures for monitoring contracts.