

Preparing for the Single Audit of the Stimulus Funds

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Who needs to complete the single audit?

LEAs that expend more than \$750,000 in total federal awards are subject to the audit requirements of Uniform Guidance ([2 CFR 200.501\(b\)](#)).



Compliance Supplement Overview

[Compliance Supplement](#) and [Compliance Supplement ESF Addendum](#)

Auditors should document whether they used the 2021 Compliance Supplement or Compliance Supplement Addendum.

- ESSER I and GEER under the CARES Act
- ESSER II under CRRSAA
- ESSER III and ARP HCY under ARPA



Higher Risk

Auditors consider the stimulus grant programs “higher risk” programs.

This means the funds will be audited annually until the end of the performance period.

[2 CFR section 200.519\(c\)\(2\)](#)



12 Areas of Compliance

Activities allowed or unallowed	Equipment & Real Property	Cash Management
Allowed Cost/Cost Principles	Special Tests and Provisions	Reporting*
Subrecipient Monitoring*	Procurement Suspension & Debarment	Matching, Level of Effort, Earmarking
Period of Performance	Program Income	Eligibility

*DPI monitored as pass-through entity

Written Procedures

LEAs are required to have written procedures for:

- Allowable Costs
- Cash Management
- Purchasing and Conflict of Interest

The procedures are the district's internal steps for ensuring that only allowable costs will be charged to the grant.



[Uniform Grant Guidance Written Procedures](#)

Written Procedures for Allowed Costs

Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles and the terms and conditions of the Federal award.

Costs must meet the following general criteria in order to be allowable under Federal awards:

- Conform to cost principles or Federal award as to types or amount of cost items
- Reasonable and necessary and allocable
- Consistent with policies and procedures that apply uniformly to federal and non-federally funded activities
- Consistent treatment as direct or indirect cost
- In accordance with GAAP
- Not included as a cost to meet cost sharing or matching requirements of any other federally-financed program
- Adequately documented

Allowable Costs Written Procedures Resources

DPI's resources for written procedures on allowed costs:

- [Allowable Costs Written Procedures technical assistance](#)
- [Allowable Costs webpage](#)
- [Written Procedures PowerPoint](#)
(additional guiding questions)



Activities Allowed or Unallowed

What does it mean to prevent, prepare for, or respond to COVID-19?

- Supporting physical health and safety
- Meeting students' social, emotional, mental health, academic, and other needs
- Proving operational continuity and other allowed uses



Allowed Costs: Construction

- [Technical Assistance Document and Presentation Resources](#)
- Construction vs Minor Remodeling
- Davis-Bacon and Related Acts
- Construction Services Budgeting
 - Assurances
 - Requirements
- Discuss construction projects with your LEA's legal counsel



Davis-Bacon and Related Acts

Davis-Bacon and Related Act compliance

ALL contractors/ subcontractors performing on construction and minor remodeling contracts in excess of \$2,000

What this means for the LEA?

- Construction Assurances and documentation of Davis-Bacon
- Signed commitments from contractors/subcontractors for prevailing wage and other stipulations



Allowed Costs: Equitable Participation


Equitable Participation for Private Schools:

- [ESSER I Equitable Participation](#)
- [GEER Equitable Participation](#)
- [ESSER I Guidance on Private Allowable Costs](#)
- [GEER Guidance on Private Allowable Costs](#)




Equitable Participation

Equitable Participation of Private School Children Cross-Cutting Audit Objectives:

WISEgrants  Documentation of timely consultation with the private school

- Review program expenditure and other records to verify that educational services that were planned were provided.

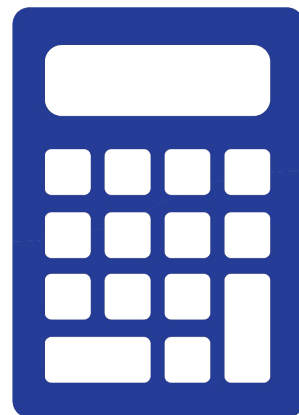
WISEgrants  Calculation of private school share

- Written contracts for third party providers should:
 - Describe the services to be provided
 - Provide that the agency, consortium, or entity retains ownership of materials, equipment, and property purchased with Federal funds

Allowable Costs/Cost Principles

The requirements for allowable costs/cost principles are contained in [2 CFR Part 200, Subpart E](#).

- **Specific areas to pay attention to:**
 - Time and Effort Reporting
 - Hazard/Premium Pay
 - [Staff](#) and [Teacher](#) Targeted [Financial Incentives](#) (Retention and Recruitment Bonuses)



Time and Effort Reporting

Time and Effort Reporting Documentation:

- LEAs that are charging salary and wage expenses to the federal stimulus funds will need to record Time and Effort.
- The level of documentation:
 - Depends on the job responsibilities of employee
 - Grant objectives
- Determine if the employee(s) are a single or multiple cost objective
- Written Procedures

Procedures for Procurement

The district must maintain sufficient records to detail the history of procurement. Records must include at a minimum: 200.318(i)

- [Rationale for the method of procurement](#)
- Selection of contract type
- Contractor selection or rejection
- The basis for contract price



Conflict of Interest

Maintain written standards for “Conflict of Interest” [200.318\(c\)\(2\)](#)

The LEA’s relationships with a contractor or subcontractor should not impede on their bidding process. LEAs should ensure that the costs are both reasonable and necessary and that outside relationships with vendors remain impartial throughout the procurement process.

Procurement Suspension & Debarment

LEAs must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. LEAs must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal statutes and the procurement requirements identified in 2 CFR Part 200.

1. General Procurement Standards
2. Full and Open Competition
3. Informal Procurements
 - a. Davis-Bacon
4. Sealed Bid or Proposal
5. Cost Analysis
6. Bonding Requirements

Procurement Suspension & Debarment

Overview of what Auditors will look for:

- LEAs followed their procurement procedures
- That procurements made with federal funds were made in compliance with the federal regulations for procurement.
- LEAs verified that their vendors were not suspended, debarred, or otherwise excluded.



Cash Management

- LEAs must establish written procedures for cash management.
- Auditors will test to ensure that the procedures are followed ([2 CFR section 200.302\(b\)\(6\)](#)).
- Documentation must include procedure to request reimbursement for only allocable, allowable, and reasonable contract costs that have already been paid.



Equipment and Real Property

Equipment and Real Property: non-federal entities must follow 2 CFR sections 200.313(c)-(e)

Written procedures for:

- Inventory
- Property records
- System of control
- Disposal of equipment
- Property once the grant period ends

12 Areas of Compliance

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*DPI monitored as pass-through entity

Auditors access to WISEgrants

- What information auditors may need from WISEgrants
- Where to locate information in WISEgrants
- Give auditors access to WISEgrants



Identifying the Subaward in WISEgrants

ARPA

WISEgrants Wisconsin Information System for Education Federal Grants Portal

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Home Admin Menu Programs Authorizations Reports Message Board (1) Community Sch Dist 2021-2022

Grant Award Report for Comm - 2021-2022

Act Name	Grant Name	Grant Award Document
ARPA	ARPA - IDEA Flow-through	Grant Award
ARPA	ARPA - IDEA Preschool	Grant Award
ARPA	Elementary and Secondary	Grant Award
CRRSA Act	Elementary and Secondary	Grant Award
ESEA	Title I-A	Grant Award
ESEA	Title II-A	Grant Award
ESEA	Title IV-A	Grant Award
IDEA	IDEA - Flow-through	Grant Award
IDEA	IDEA - Preschool	Grant Award

Reports dropdown menu items:

- ESEA
- IDEA
- Certification and Assurances
- Title I
- Title II
- Detailed Ledger Report
- Subrecipient Authorizers
- Subrecipient WISEgrants Administrators
- Grant Sub-Budget Summary
- Grant Award Report**
- ESEA Tydings Report (2021-2022)
- IDEA Tydings Report (2021-2022)
- WUFAR Combinations by Grant
- ESSER III LEA Plan Report



Authorized Assurances



Wisconsin Information System for Education
Federal Grants Portal

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ARPA

Home Admin Menu Programs Authorizations Reports Message Board (1) Community Sch Dist 2021-2022

Documents To Be Authorized

Act Grant

Drag a column header and drop it here to group by

- ESEA
- IDEA
- Certification and Assurances**
- Title I
- Title II
- Detailed Ledger Report
- Subrecipient Authorizers
- Subrecipient WISEgrants Administrators
- Grant Sub-Budget Summary
- Grant Award Report
- ESEA Tydings Report (2021-2022)
- IDEA Tydings Report (2021-2022)
- WUFAR Combinations by Grant
- ESSER III LEA Plan Report

2021-2022 Authorized Documents

Act Grant

Act	Grant	Authorized By	Date Authorized	View Authorization
ARPA	ARP Homeless Children and Youth II	ification	02/02/2022 12:45:09	View Authorization
ARPA	ARP Homeless Children and Youth II	and Assurances	02/02/2022 12:44:57	View Authorization
Carl D. Perkins Act	Carl Perkins CTE	Carl Perkins Certifications and Assurances	04/16/2021 15:06:02	View Authorization
Carl D. Perkins Act	Carl Perkins CTE	Carl Perkins V Consortium Verification	04/26/2021 10:14:29	View Authorization
CRRSA Act		CRRSAA and ARPA Certifications and Assurances	04/16/2021 15:06:15	View Authorization

Grant Award Authorized Assurances

Assurance is hereby provided that:

- Applicant agrees** to comply with all terms and conditions set forth in the grant program's Application Guidelines document provided with this application. Services provided under this grant will be used to address the needs set forth in the guidelines document. Applicant agrees to implement the activities within the prescribed timeline as outlined in their work plan section of their proposal. Applicant will provide fiscal information within the fiscal year timeline established for new and reapplying programs.
- Statutes and Regulations:** The Applicant shall comply with all applicable statutory and regulatory requirements. These requirements include, but are not limited to, applicable provisions of—
 - Title VI of the Civil Rights Act of 1964 [45 U.S.C. 2000d through 2000d-4]
 - Title IX of the Education Amendments of 1972 [20 U.S.C. 1681-1683]
 - Section 504 of the Rehabilitation Act of 1973 [29 U.S.C. 794]
 - The Age Discrimination Act [42 U.S.C. 6101 et seq.]
- Allowable Costs:** Costs incurred shall be allowable under the principles established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule [2 CFR Subpart E-Cost Principles].
- Budget Modifications:** The Applicant will obtain an approved budget amendment when it is anticipated that claimed expenditures will vary significantly from the amount in the current approved budget. A significant variance is an increase of 10 percent (summary of all line items) of the current total approved budget [2 CFR § 200.308(e)]. This applies to all grants unless there are more restrictive or specific requirements of the grant award which may be the case with discretionary grants.
- Confidentiality:** The Applicant shall comply with provisions regarding confidentiality of student information [Wis. Statute § 118.125; pupil records].
- Conflict of Interest:** No board or staff member of an LEA or CESA may use his or her position to obtain financial gain or anything of substantial value for the private benefit of himself or herself or his or her immediate family, or for an organization with which he or she is associated, such as a royalty, commission, contingent fee, brokerage fee, consultant fee, or other benefit [Wis. Stat. 19.59 (1) (a)] [2 CFR § 200.112].
- Contracts and Procurement:** The Applicant will use its own procurement procedures that reflect applicable state and local laws and regulations, provided the procurements conform to applicable federal law and the standards in [2 CFR §§ 200.318-200.326] Procurement Standards.
- Debarred and Suspended Parties:** A contract (see 2 CFR §180.220) must not be made to parties listed on the government wide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 160 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p 189) and 12686 (3 CFR Part 1986 Comp., p. 235) (Debarment and Suspension). The Excluded Parties List in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- Cooperation with Evaluation:** The Applicant shall cooperate with the performance of any evaluation of the program by the WDOI or USDE of by their contractors [2 CFR §200.328(f)].
- Copyright, Acknowledgment, and Publications:** The Applicant/Recipient will comply with all copyright and materials acknowledgment requirements as addressed in the projects' grant guidelines. The U.S. Department of Education and the WDOI reserve royalty-free, nonexclusive, and irrevocable licenses to reproduce, publish or otherwise use, and to authorize others to use, for their purposes. The copyright in any work developed under this subgrant or contractor this subgrant, and any rights of copyright to which the Applicant or a contractor purchases ownership with grant support. The content of any grant-funded publication or product may be reprinted in whole or in part, with credit to the USDE and WDOI acknowledged. However, reproduction of this product in whole or in part for resale must be authorized by the WDOI. When issuing statements, press releases, and other documents describing projects or programs funded in whole or in part with federal grant funds, the grant award recipient shall clearly acknowledge the receipt of federal funds in a statement.
 - Fiscal Control:** The Applicant will use fiscal control and fund accounting procedures and will ensure proper disbursement of, and accounting for, federal funds received and distributed under this program [2 CFR §200.302 (a), (1), (3), §200.303(a), (b)].
 - Indirect Costs:** If the fiscal agent intends to claim indirect costs, the total amount budgeted for indirect costs is limited to and cannot exceed the negotiated indirect rate established with the WDOI. Indirect costs cannot be charged against capital objects.
- Legal and Regulatory Compliance:** Administration of the program, activities, and services covered by this application will be in accordance with all applicable state and federal statutes, regulations and the approved application [34 CFR §76.700].
- OMB Standard Form 424B:** The Applicant will comply with all applicable assurances in OMB standard Form 424B (Assurances for Non-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; food insurance; environmental standards; wild and scenic river systems; historic preservation; protection of human subjects; animal welfare; lead-based paint; Single Audit Act; and general agreement to comply with all applicable federal laws, executive orders and regulations. http://www.grants.gov/web/grants/forms/sf-424-family_hml/sortby-1
- Programmatic Changes:** The Applicant will obtain the prior approval of the WDOI whenever any of the following actions is anticipated:
 - Any revision of the scope or objectives of the project;
 - Changes in key persons where specified in the application or grant award;
 - A disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director;
 - Contracting out or otherwise obtaining services of a third party to perform activities central to the purpose of the award;
 - Changes in the amount of approved cost-sharing or matching provided by the subrecipient [2 CFR §200.308(1,2,3,6,7)].

FEDERAL ASSURANCES (cont'd)

- Record Retention:** In accordance with 2 CFR §200.333(b), this is written notification to the subrecipient that WDOI requires an extension to the record retention period for grants addressed in the Wisconsin Records Retention Schedule for School Districts: <https://publicrecordsboard.wi.gov/Documents/DPPI%20G-APP%20VED%20June%202018%202018-1.pdf>. All applicants will ensure records are maintained for a period of at least three years after the end of the project year (2 CFR §200.333). If any litigation, claim, negotiation, audit, or other action involving the records starts before the end of the period, the records will be retained until completion of the action and resolution of all issues.
- Reporting:** The Applicant will ensure all required financial and program data is reported to the WDOI timely on a schedule established by the WDOI. The Applicant will report to WDOI using the accounts in the Wisconsin Uniform Financial Accounting Requirements (WUFAR) [2 CFR §200.302(b)(2)].
- Grant Evaluation:** The Applicant shall ensure that all grant evaluation reporting will be timely on a schedule established by the WDOI. Grant evaluation information provided to the WDOI staff shall accurately assess the completeness of grant goals, activities, bench-marks and target dates [2 CFR §200.326(b)(1)].
- Single Audit:** Any entity that expends in total (all sources) \$750,000 or more in federal funds during a fiscal year (July 1–June 30) is required to conduct a single audit. If a single audit is required, a copy of the audit is to be submitted to DPI School Financial Services auditor [2 CFR §200.501].
- Text Messaging and E-Mailing While Driving:** The Applicant/Recipient and their grant personnel are prohibited from text messaging while driving a government-owned vehicle, or while driving their own privately owned vehicle during official grant business, or for using government supplied electronic equipment to text message or e-mail when driving [Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving October, 2009, <http://edocket.access.gpo.gov/2009/pdf/E0-24203.pdf>].
- Time and Effort Supporting Documentation:** For costs to be allowable, compensation for personal services must adhere to the Standards for Documentation of Personnel Expenses as identified in 2 CFR §200.430(i)(1). The subrecipient must retain records that accurately reflect the work performed and be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Trafficking in Persons:** The grant condition specified in 2 CFR §175.10 includes the following language: "1. Trafficking in persons. 1. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect; ii. Procure a commercial sex act during the period of time that the award is in effect; or iii. Use forced labor in the performance of the award or subawards under the award." A subrecipient is required to inform the federal agency immediately of any information received from any source alleging a violation of this condition. The federal agency may unilaterally terminate this award, without penalty, if a subrecipient is determined to have violated this condition.

OTHER ASSURANCES

Construction: Approved construction projects must comply with applicable Uniform Administrative requirements, as well as USDE regulations regarding construction [34 CFR §76.700]. As is the case with all construction contracts using laborers and mechanics financed by federal education funds, the Applicant using these funds for construction contracts over \$2,000 must meet all Davis-Bacon Act prevailing wage requirements and including language in the contracts that all contractors and subcontractors must pay wages that are not less than those established for the locality of the project [20 U.S.C. §1232(b)].

CERTIFICATION/SIGNATURE

I, THE UNDERSIGNED, CERTIFY that the information contained in this application is complete and accurate to the best of my knowledge; that the necessary assurances of compliance with applicable state and federal statutes, rules, and regulations will be met; that I am authorized by the agency designated in this application to bind the agency to the certifications and assurances contained in this application; and, that the indicated agency designated in this application is authorized to administer this grant.

I FURTHER CERTIFY that the assurances listed above have been satisfied and that all facts, figures, and representation in this application are correct to the best of my knowledge.

LEA Code	Local Educational Agency
Name of Applicant Agency Authorizer	Title of Individual Signing District Authorizer
Signature of Applicant Agency Authorizer	Date Signed Mo./Day/Yr. 04/16/2021
➤ Digitally Signed	

Construction Assurances

CONSTRUCTION PROGRAMS

Each Applicant that submits a plan or application for federal funds that includes construction provides the assurances that the Applicant:

- (1) Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of project described in this application.
- (2) Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- (3) Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal interest in the title of real property in accordance with awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
- (4) Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
- (5) Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.
- (6) Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- (7) Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- (8) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§472b-4763) relating to prescribed standards of merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- (9) Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- (10) Will comply with all Federal statutes relating to non-discrimination. These include but are not limited to:
 - (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin;
 - (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex;
 - (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicap;
 - (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;
 - (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-265), as amended relating to nondiscrimination on the basis of drug abuse;

- (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
- (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290-293 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
- (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§801 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
- (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and
- (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- (11) Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
- (12) Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
- (13) Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
- (14) Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- (15) Will comply with environmental standards which may be prescribed pursuant to the following:
 - (a) Executive Order (EO) 11514;
 - (b) notification of violating facilities pursuant to EO 11738;
 - (c) protection of wetlands pursuant to EO 11990;
 - (d) evaluation of flood hazards in floodplains in accordance with EO 11988;
 - (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.);
 - (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.);
 - (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and
 - (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- (16) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

ASSURANCES (cont'd)

- (17) Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
- (18) Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
- (19) Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
- (20) Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from engaging in, or using labor agents who engage in, the acts described therein.
- (21) Has or will obtain a full title or other interest in the site, including right of access, that is sufficient to insure the Applicant's undisturbed use and possession of the facilities for 50 years or the useful life of the facilities, whichever is longer. [34 CFR §75.603]
- (22) Will complete its construction within a reasonable time and in accordance with the application and approved drawings and specifications. [34 CFR §75.606]
- (23) Will insure that the construction is: functional; economical; and not elaborate in design or extravagant in the use of materials, compared with facilities of a similar type constructed in the State or other applicable geographic area. Applicant will, in developing plans for the facilities, consider excellence of architecture and design and inclusion of works of art but may not spend more than one percent of the cost of the project on inclusion of works of art. [34 CFR §75.607]
- (24) In planning for and designing facilities, will observe:
 - (a) The standards under the Occupational Safety and Health Act of 1970 (Pub. L. 91-576) (See 36 CFR part 1910); and
 - (b) State and local codes, to the extent that they are more stringent. [34 CFR §75.609]
- (25) Will comply with the Federal regulations on access by the handicapped that apply to construction and alteration of facilities. These regulations are:
 - (a) For residential facilities—24 CFR part 40; and
 - (b) For non-residential facilities—41 CFR subpart 101-19.6. [34 CFR §75.610]
- (26) In planning the construction, will, in accordance with the provisions of Executive Order 11988 of February 10, 1978 (43 FR 6030) and rules and regulations that may be issued by the Secretary to carry out those provisions:
 - (a) Evaluate flood hazards in connection with the construction; and
 - (b) As far as practicable, avoid uneconomic, hazardous, or unnecessary use of flood plains in connection with the construction. [34 CFR §75.611]
- (27) Will comply with the regulations on relocation assistance and real property acquisition in 34 CFR part 15. [34 CFR §75.613]
- (28) Will ensure that, when construction is completed, sufficient funds will be available for effective operation and maintenance of the facilities. [34 CFR §75.614]
- (29) Will operate and maintain the facilities in accordance with applicable Federal, State, and local requirements. [34 CFR §75.615]
- (30) To the extent feasible, will design and construct facilities to maximize the efficient use of energy and will comply with the ASHRAE standards incorporated into 34 CFR §75.616 in designing and constructing facilities built with grant funds.
- (31) Will not use, within the Coastal Barrier Resources System, funds made available under a program administered by the Secretary for any purpose prohibited by 31 U.S.C. chapter 55 (sections 3501-3510). [34 CFR §75.617]
- (32) Will use its own procurement procedures that reflect applicable state and local laws and regulations, provided the procurements conform to applicable federal law and the standards in 2 CFR §§ 200.318-200.326.
- (33) Will ensure an architect, inspector, or engineer has approved the final construction plans and specifications and attest that the final plans and specifications meet all of the federal, state, and local requirements for construction.
- (34) Will, upon request by the Wisconsin Department of Public Instruction at any time, provide additional or more detailed information, including but not limited to plans, drawings, etc., as determined necessary to ensure compliance with federal regulations. Applicant will retain a copy of the final construction plans and specifications approved by Applicant's architect, inspector, or engineer, and Applicant will submit the plans and specifications as necessary for auditing and monitoring.



Claims Screen

WISEgrants Wisconsin Information System for Education
Federal Grants Portal

Michael Deminon, WIGAM

CRRSA Act - Elementary and Secondary School Emergency Relief Fund II

Community Sch Dist | 2021-2022

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Maintain Claims - C

- Grant Contacts
- Select Fund Management
- View / Edit Funding
- Budget
- Submission History
- Enter Claims
- General Education
- Special Education
- Food Service
- Community Service Fund

Instructions

Upload General Education - Claim

LEAs may enter data manually or use a template to upload expenditure information for the claim.

1. Click "Download" to download an Excel file listing the approved budget items.
2. Enter data on the template.
3. Save the file to your computer as a CSV file.
4. Click "Select File" to find the file on your computer.
5. Click on the file name.
6. Click "Open"
7. Click "Upload" to upload the file. (This may take a few seconds.)
8. Review the data to make sure it is correct. Data will only upload in the Obligations and Amount Requested this claim columns.
9. Changes may be made to individual records or the template may be re-loaded.

Note: Every time a file is uploaded, all previous draft claim data is deleted and replaced with data from the new file.

Download

Select files...

Status	Claim Type	Submitted to Authorizer Date	Submitted By	Subrecipient Authorization Date	Authorized By	DPI Approval Date	DPI Reviewer	Report Period Ending Date	Amount Requested This Claim	Amount Claimed to Date	View Claim
Approved	Partial	12/13/2021		12/13/2021		12/13/2021	Angeline Gaster	12/13/2021	\$22,022.39	\$223,014.15	View
Approved	Partial	10/06/2021		10/06/2021		10/08/2021	Angeline Gaster	10/06/2021	\$200,991.76	\$200,991.76	View

Private School Affirmation Forms

CARES Private

- ARPA
- CARES Act
 - Private School Affirmation Forms
- Carl D. Perkins Act
- Assurances
- ESEA
 - Sec. 18006 Certification
- IDEA
 - Sec. 18006 Certification LEA Status Report
- Continuous Improvement Performance Reporting (CIPR)
- CARES Act Equitable Participation Monitoring
- Private School Report View (PI-1207)
 - Elementary and Secondary School Emergency Relief Fund
 - Governor's Emergency Education Relief Fund

ESSERF Private School Affirmation Forms

Drag a column header and drop it here to group by that column

Private School	ESSERF Funds	Status	Reason Returned	Submitted By	Reviewed Date	Reviewed By
Saint Paul Lutheran Sch	Yes	Accepted			12/10/2020	Shomberg, Constance

GEERF Private School Affirmation Forms

Drag a column header and drop it here to group by that column

Private School	Sch#	GEERF Funds	Status	Reason Returned	Submitted By	Reviewed Date	Reviewed By
Saint Paul Lutheran Sch	7210	Yes	Accepted			12/10/2020	Shomberg, Constance

Proportional Share Screen

Home Admin Menu Programs Application Authorizations Reports Message Board (5) Sch Dist -

- Grant Contacts
- Select Fund Management
- View / Edit Funding
- ESSERF Proportional Share for Equitable Participation
- CARES Act Reporting
- Budget
- Submission History
- Enter Claims

ESSERF Proportional Share for Equitable Participation

Data Overview and Instructions

Public School and Participating Private Schools

Public School and Participating Private Schools

Certify Low-Income Public and Private Enrollment

School District certifies that the low-income enrollment counts submitted are accurate and acknowledges that this data will be used to calculate the private schools' proportionate share of ESSER funds based on a low-income model.

Certified at 10:59 AM on 01/28/2021 by WISEgrants Administrator

Reset Enrollment Certification

Proportional Share Calculation

Allocation: \$89,177.00	Public	Private	Total
<u>Using Low Income Enrollment</u>	236	25	261
Per Pupil Amount	\$341.67	\$341.67	
Proportional Share Amount	\$80,635.14	\$8,541.86	\$89,177
Proportional Share Percent	90.42 %	9.58 %	100 %
<u>Using Total Enrollment</u>	632	112	744
Per-Pupil Amount	\$119.86	\$119.86	
Proportional Share Amount	\$75,752.51	\$13,424.49	\$89,177
Proportional Share Percent	84.95 %	15.05 %	100 %

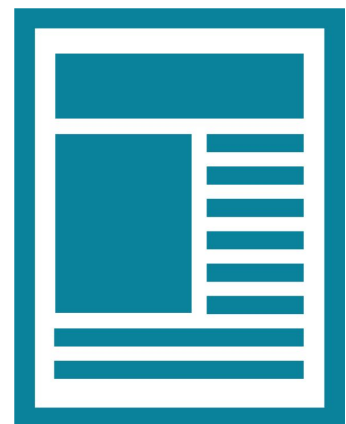
Audit Findings

If there is an audit finding, DPI will receive a Management Letter. DPI will determine whether to sustain or not sustain a finding:

- **Sustained:** Develop a corrective action on how to resolve the finding
- **Not Sustained:** DPI responds to the letter stating the finding is not accurate

What to do if there is an audit finding?

- Opportunity for improving your systems
- Contact DPI for support
essergrants@dpi.wi.gov
- If non-compliance is identified, LEAs should be prompt when completing any corrective action



Using Federal Funds for the Single Audit

Purchased Services

Program Type:	Preparedness and Response to COVID-19	Purchase Detail:	Single Audit - ESSER II Portion
Type of Purchase:	Private Vendor Contract	Object:	310 - Personal Services
Function:	231700 - Audit	General Ledger Account:	
Amount:	\$0.00		
Vendor:			
Detailed Description:			

Cancel Save Save and Repeat Combo

- LEAs may use federal funds to pay for the proportionate share of the Federal grant program that is required to be audited.

Overview of Preparing for a Single Audit



- Review the Compliance Supplement and Compliance Supplement ESF Addendum
- Written Procedures
- Assess LEAs control environment
- Have documentation ready for Auditors
- Contact auditors

SEFA Example - ESSERF

Example 1:

A grantee listing the program “Elementary and Secondary School Emergency Relief Fund” (ALN 84.425D) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

	a	b	c	d
Row Number (auto generated)	Federal Awarding Agency Prefix	CFDA Three-Digit Extension	Additional Award Identification	Federal Program Identification
1	84	425	COVID-19, 84.425D	Elementary and Secondary School Emergency Relief Fund

SEFA Example - Title I-A

Example 2:

A grantee listing the program “Title I Grants to Local Educational Agencies” (ALN 84.010A) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

	a	b	c	d
Row Number (auto generated)	Federal Awarding Agency Prefix	CFDA Three-Digit Extension	Additional Award Identification	Federal Program Identification
1	84	010	84.010A	Title I Grants to Local Educational Agencies

ARPA - IDEA Supplemental Funds

FY 2021-2022, all LEAs received American Rescue Plan funds to supplement existing IDEA formula funds.

- The average [flow-through](#) increase was 23%
- The average [preschool](#) increase was 77%

The awarded ARPA-IDEA funds follow the existing IDEA allowable costs and procedures (including the 27-month availability time frame).

ARPA - IDEA Supplemental Funds

Even though there are now four funding sources for IDEA formula, there is still only one FY 2021-2022 flow-through and preschool application in WISEgrants. However, under the Grant Awards Report section of WISEgrants, the LEA will see up to four subaward documents for these funds.

- LEAs that do not normally receive a preschool allocation did not receive preschool ARPA funding.

ARPA - IDEA Supplemental Funds

Grant Award Report for **The Neatest** School District - 2021-2022

Act Name	Grant Name	Grant Award Document
ARPA	ARPA - IDEA Flow-through	Grant Award
ARPA	ARPA - IDEA Preschool	Grant Award
IDEA	IDEA - Flow-through	Grant Award
IDEA	IDEA - Preschool	Grant Award

ARPA - IDEA Supplemental Funds

Because the supplemental funds are from a separate federal funding source, DPI must track ARPA-IDEA supplemental funds separately - which is done through a separate project code.

DPI must also continue to draw down the oldest line of IDEA formula credit first so the LEA does not lose access to funding due to the Tydings rule (27 months).

ARPA - IDEA Supplemental Funds

Due to the practice of “first in - first out,” an LEA would not know which expenditures would eventually be paid using ARPA-IDEA funds, so LEAs were instructed to continue to use Project 341 (flow-through) and Project 347 (preschool) for all FY 2021-2022 grant expenditures on their ledger and not use the DPI-assigned ARPA-IDEA project codes.

ARPA - IDEA Supplemental Funds

The logo for WISEgrants, featuring the word "WISE" in a bold, black, sans-serif font and "grants" in a blue, lowercase, sans-serif font.

The IDEA-ARPA Flow-through and Preschool Draw Down Report ties together IDEA formula claims and the STAR AIDS Register payments.



IDEA-ARPA Draw Down Report

Flow-through Line of Credit	Starting Amount	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date
Carryover: 2020-2021 IDEA Regular (341)	\$51,397.01	(\$51,397.01) 9/30/2021 12/20/2021		
2021-2022 IDEA ARPA (344)	\$157,284.00	(\$7,598.37) 12/31/2021 3/7/2022	(\$14,550.27) 9/30/2021 12/20/2021	(\$135,135.36) 12/31/2021 3/7/2022
2021-2022 IDEA Regular (341)	\$739,547.00	(\$31,122.02) 12/31/2021 3/7/2022		

First claim in FY 2021-2022 was for regular flow-through and spent down all of the IDEA flow-through carryover plus \$14,550.27 in ARPA funding.

Any fields in light blue were special education costs in Fund 27; any other color represents IDEA funding spent in general education (Fund 10).

This LEA has submitted enough expenditures to draw down all of the IDEA-ARPA flow-through supplemental funding, which took three different claims.

IDEA-ARPA Draw Down Report

Flow-through Line of Credit	Starting Amount	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date
Carryover: 2020-2021 IDEA Regular (341)	\$51,397.01	(\$51,397.01) 9/30/2021 12/20/2021		
2021-2022 IDEA ARPA (344)	\$157,284.00	(\$7,598.37) 12/31/2021 3/7/2022	(\$14,550.27) 9/30/2021 12/20/2021	(\$135,135.36) 12/31/2021 3/7/2022
2021-2022 IDEA Regular (341)	\$739,547.00	(\$31,122.02) 12/31/2021 3/7/2022		

Voucher Date	Payment Date	Voucher Id/STAR ID	Source	Project	Appr	Description	Amount
IDEA Flow Through Entitlement CFDA/S: 84.027							
02/28/2022	03/07/2022	SAFA0228221200145150	730	344	241	Payment	135,135.36
02/28/2022	03/07/2022	SAFA0228221200149897	730	344	241	Payment	7,598.37
12/13/2021	12/20/2021	SAFA1213211200555588	730	344	241	Payment	14,550.27
IDEA Flow Through Entitlement CFDA/S: 84.027							
02/28/2022	03/07/2022	SAFA0228221200149998	730	341	241	Payment	31,122.02
12/13/2021	12/20/2021	SAFA1213211200555487	730	341	241	Payment	51,397.01

IDEA-ARPA Draw Down Report

We believe this report will be sufficient for auditing purposes because any cost charged to IDEA Flow-through would also be eligible for IDEA-ARPA reimbursement. The costs will be indistinguishable - however, DPI is tracking the federal funds that are drawn down amongst the funding sources.

SEFA & IDEA - ARPA

The US Department of Education clarified that the regular IDEA formula allocations and IDEA ARPA allocations are NOT considered “COVID-19 programs.”

CFDA # (labeled as the ALN # on the SEFA)

IDEA Part B Flow-through Grant Awards

IDEA 611 Regular Allocations: 84.027A

IDEA 611 ARP Allocations: 84.027X

IDEA Part B - Preschool Grant Awards

IDEA 619 Regular Allocations: 84.173A

IDEA 619 ARP Allocations: 84.173X

ARPA-IDEA Funding / Coding Procedures for LEAs: <https://bit.ly/arpa-idea-SEFA>

SEFA Example - IDEA & IDEA ARPA

	a	b	c	d
Row Number (auto generated)	Federal Awarding Agency Prefix	CFDA Three-Digit Extension	Additional Award Identification	Federal Program Identification
1	84	027	84.027A	Special Education Grant to States
2	84	027	84.027X	IDEA 611 ARP Allocations
3	84	173	84.173A	Special Education Preschool Grants
3	84	173	84.173X	IDEA 619 ARP Allocations

SEFA Example - IDEA & IDEA ARPA

Flow-through Line of Credit	Starting Amount	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date	Claim Amount Report Period Ending Date Payment Date
Carryover: 2020-2021 IDEA Regular (341)	\$51,397.01	(\$51,397.01) 9/30/2021 12/20/2021		
2021-2022 IDEA ARPA (344)	\$157,284.00	(\$7,598.37) 12/31/2021 3/7/2022	(\$14,550.27) 9/30/2021 12/20/2021	(\$135,135.36) 12/31/2021 3/7/2022
2021-2022 IDEA Regular (341)	\$739,547.00	(\$31,122.02) 12/31/2021 3/7/2022		

Pretending that these represent total flow-through amounts claimed for FY 2020-2021; and that the LEA never drew down any ARPA Preschool funds...the next slide is an example of how the SEFA would be filled out:

PART II: FEDERAL AWARDS

1. Federal Awards Expended During Fiscal Period

Schedule of Expenditures of Federal Awards

Row Number (auto-generated)	a		b	c	d	e	f	g	h
	CFDA #		Additional Award Identification ³	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total ⁴ (auto-generated)	Cluster Total ⁵ (auto-generated)	
	Federal Awarding Agency Prefix ¹	CFDA Three-Digit Extension ²							(\$)
1	84	027	84.027A	Special Education Grant to States	\$82,519.03	Special Education			
2	84	027	84.027X	IDEA 611 ARP Allocations	\$157,284.00	Special Education			
3	84	173	84.173A	Special Ed Preschool Grants	\$7,500.25	Special Education			
4	84	425	COVID-19, 84.425D	Elementary and Secondary School Emergency Relief Fund	\$110,000.41	Education Stabilization Fund			
5	84	010	84.010A	Title I Grants to Local Educational Agencies	\$78,459.12				

Resources

- CARES Act : <https://dpi.wi.gov/cares>
- CRRSAA: <https://dpi.wi.gov/crrsaa>
- ARPA: <https://dpi.wi.gov/arp/esser-iii>
- [Guidance on Allowable Costs](#)
- [Written Procedures](#)
- Submit questions to: essergrants@dpi.wi.gov
- [ESSER I Private Allowable Cost](#)
- [GEER Private Allowable Costs](#)
- [Equipment Purchased with Federal Funds](#)
- [Federal Procurement Standards](#)
- [Conflict of Interest](#)
- [Allowable Costs Written Procedures](#)

**THANK
YOU!**

