

# Put the “Fun” into Federal Funding

1

2016 WASBO Federal Funding Conference

Kathy Guralski, Assistant Director

Shelly Babler, Assistant Director

Rachel Zellmer, Fiscal Monitoring Consultant

Wisconsin Department of Public Instruction

# Since we were last together...

4

Wisconsin government implemented a new accounting system – STAR

- Went into effect October
- Brand new payment process for DPI
- Transferring current year award information into the new system

My Reconciliations Are Guaranteed 100% Mistake Free.



Wisconsin Department of Public Instruction

# Since we were last together...

5



The reauthorization of the Elementary and Secondary Education Act (ESEA) was finalized and is given the name ESSA –

**Every Student Succeeds Act**

Wisconsin Department of Public Instruction

**WISEgrants**  Wisconsin Information System for Education  
**Federal Grants Portal**

Development of the site is a priority focus for ESEA and Special Education teams

WISEgrants will launch in the spring of 2016 for entry of IDEA and ESEA formula grant applications

Provides subrecipients a single entry point for federal assurances, budgets and claims

Wisconsin Department of Public Instruction

6

## Since we were last together...

7

The Federal Uniform Grant Guidance or 2 CFR 200 went into effect

- Settled upon an official name for the new regulations
- Implementation began July 1, 2015
- Revised the rules that apply to all federal grants



Wisconsin Department of Public Instruction

## The New Regulations Impact

9

<b>Financial Management</b>	<b>Grant Award Documents</b>	<b>Time &amp; Effort Reporting</b>
<b>Procurement</b>	<b>Property</b>	<b>Allowable Costs</b>
<b>Claim Documents</b>	<b>Source Documentation</b>	<b>DPI Monitoring</b>
<b>Corrective Actions</b>	<b>Single Audits</b> (\$750,000 threshold)	<b>Cash Management</b>

Wisconsin Department of Public Instruction

## DPI's New Responsibilities

10

### DPI Monitoring – Subrecipient Risk Assessment

- Identified risk factors
- Evaluated all subrecipients prior to awarding FY 2015-16 federal funds
- Assigned subaward terms and conditions
  - Cash reconciliation
  - Submitting claims quarterly with supporting documentation
  - Review written procedures
  - Site visit

Wisconsin Department of Public Instruction

## ...and the subrecipient must

11

If applicable, comply with the subaward terms and conditions to receive federal grant reimbursement

- Fiscal terms and conditions applied to all federal funds received by a subrecipient
- For FY 2015-16, 32 subrecipients' subawards contained fiscal terms and conditions

Wisconsin Department of Public Instruction

12

**§200.331(a)  
Subaward  
Document**

**Requirements  
for Pass-  
through  
Entities**

- DPI created a subaward document, used by all DPI teams awarding federal grants, encompassing the new required data elements
- Depending on the program, subaward documents were paper copies or published through the grant's web-based system

**DPI's New Responsibilities**

13

**§200.302  
Financial  
Management  
(b)(1)**

The sub-recipient's financial management system must:

- Identify, in its accounts, all Federal awards received and expended, by Federal program. This identification must include CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity

**and the subrecipient must...**

**Subrecipients' New Responsibilities**

14

Develop written procedures for:

- Cash Management - §200.302(b)(6)
- Allowability of Costs - §200.302(b)(7)
- Conflict of Interest - §200.318(c)(1-2)

Ensure that existing written procedures are in compliance with:

- General Procurement Standards - §200.318-.326
- Equipment Management Requirements - §200.313

**Single Audit Changes**

17

FY 2014-15 was the last year subrecipients who expended \$500,000 or more in Federal funds were required to perform a single audit

Beginning with this current fiscal year, the subrecipient must expend a minimum of \$750,000 in Federal funds before qualifying for a single audit (§200.501)

# Moving Forward

WISCONSIN

## Monitoring

21

- Work with subrecipients not in compliance with the FY 2015-16 fiscal terms and conditions
- Conduct the risk assessment for the grants awarded for FY 2016-17
- ESEA on-site monitoring will be put on hold during FY 2016-17 and will focus technical assistance on the transition to ESSA

## Focus on Technical Assistance

22

WISEgrants Website at <http://dpi.wi.gov/wisegrants>

Written  
Procedures

WISEgrants  
Web Portal

Claiming  
Federal Funds

Obligating /  
Liquidating

Returning  
Federal Funds

Indirect Cost  
Recovery

Procurement

Property &  
Equipment

## Focus on Technical Assistance

23

- WISEgrants listserv
- Live and recorded webinars
- Additional training for independent auditors
- Increased communication through the WISEgrants web application

## Launching WISEgrants web portal

24

- Ensuring the correct WUFAR combinations are available in the applications
- Working with subrecipients to learn the new system
- Detailed claims, and each submission signed off by a district authorizer
  - Helps ensure the allowable costs requirement is being met

## All Other Federal Grants

25

- Paper claims will also require a signature for every claim submission, not just on the final claim
- Put a picture of the 1086 here