

Put the “Fun” into Federal Funding

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2016 WASBO Federal Funding Conference

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Since we were last together...

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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.**



Since we were last together...

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

Every Student Succeeds Act



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

Since we were last together...

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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



The New Regulations Impact

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**Financial
Management**

**Grant Award
Documents**

**Time & Effort
Reporting**

Procurement

Property

Allowable Costs

Claim Documents

**Source
Documentation**

DPI Monitoring

Corrective Actions

**Single Audits
(\$750,000 threshold)**

Cash Management

DPI's New Responsibilities

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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

...and the subrecipient must

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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**

§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

§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

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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

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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 DEPARTMENT OF PUBLIC INSTRUCTION

Monitoring

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- **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

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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

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

Launching WISEgrants web portal

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- 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

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- Paper claims will also require a signature for every claim submission, not just on the final claim



Wisconsin Department of Public Instruction
PROGRAM FISCAL REPORT
PI-1086 (Rev. 04-15)

Refer to Instructions at: <http://sms.dpi.wi.gov/files/sms/pdf/instruct.pdf>

Mail to: DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL MANAGEMENT SERVICES TEAM
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PO BOX 7841
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District / Agency No.	District / Agency Legal Name	CFDA No. or State Statute	Report for Period Ending
Grant Number	Program	Project Beginning Date	Project Ending Date
Name of Person Preparing this Report		Phone Area/No.	Email Address

CERTIFICATION

BY SIGNING THIS REPORT, I CERTIFY to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code, Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812.)

Name of District / Agency Administrator or Designee Print or type	Title of District / Agency Administrator or Designee Print or type	Signature of District / Agency Administrator or Designee	Date Signed Mo./Day/Yr.
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SUMMARY

Account Code Fund-Obj.-Func.-Proj.	Account Name	Approved Budget	Obligations	Total Disbursements to Date	Unencumbered Balance
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