



Grants Management: The Basics

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Outcomes



Participants will increase their knowledge about:

- What is the Uniform Grant Guidance (UGG).
- How UGG affects state work.
- Why UGG can be an effective tool for monitoring.

Participants will increase their knowledge through:

- Application of the UGG requirements through a state lens.

Uniform Grant Guidance (UGG)



The Uniform Guidance ([2 CFR § 200](#)) streamlines and consolidates government requirements for receiving and using federal awards so as to reduce administrative burden and improve outcomes.

Uniform Grant Guidance (UGG)



Key Goals:

1. Streamline and consolidate eight existing OMB Circulars

- Reduce administrative burden, increase flexibility, and improve outcomes

2. Supports Key Policy Reforms

- Emphasis on performance
- Consistent and transparent treatment of costs
- Strengthening oversight
- Targeting waste, fraud, and abuse
- Increased flexibility for and accountability by grantees

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/granteewebcast52715.pdf>

SEA Responsibilities



Under 2 CFR 200.331, pass-through entities are required to:

- Provide subaward information to their subrecipients, including the indirect cost rate for the Federal award.
- Perform a risk assessment for the purpose of subrecipient monitoring.
- Verify that every subrecipient is audited (as required by the Single Audit Act).

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/granteewebcast52715.pdf>

Risk-Based Monitoring



Increased responsibilities for pass-through entities:

- Pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for the purpose of determining the appropriate monitoring actions. 2 CFR 200.331 (b).
- Considerations for pass-through entities in evaluating sub-recipient risk:
 - Prior experience with the same or similar subaward; history of audits; new personnel or new systems; and relevant Federal monitoring.
- Pass-through entities must assess risk to determine monitoring approach. 2 CFR 200.331 (e).

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Risk-Based Monitoring (continued)



Pass-through entity monitoring must include:

- Review of financial and performance reports;
- Issuance of management decisions for audit findings on subrecipients; and
- Follow-up activities ensuring subrecipients take timely, appropriate action to cure deficiencies.

Monitoring and follow up may include:

- Providing training and technical assistance;
- Performing an on-site review of entity's program operations; and
- Arranging for agreed upon procedures for audit services.

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/granteewebcast52715.pdf>

UGG Requirements - Subaward



Subaward document with standardized information

- Wisconsin had to completely revamp our federal grant award document; standardized the state grant award document to match.
- Wisconsin did FY 2015-16 on a combination of paper awards and web-based awards; in FY 2016-17 all federal subawards will go through WISEgrants.
- Ensures we get fiscal terms & conditions on all subaward documents of a subrecipient that was considered at risk.
- Demo of the subaward reference tables in WISEgrants.
 - Formula versus Discretionary Grant Award Process

UGG Requirements – Written Procedures

A subrecipient must 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)

A subrecipient must ensure that existing written procedures are in compliance with:

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

UGG Requirements: Written Procedures

- We have given dozens of presentations on internal controls and the required written procedures.
- Created checklists for subrecipients to use when verifying that their written procedures address key areas.
 - We also had to cover what these written procedures should address when the subrecipient used a third party grant administrator for their federal funds.
- When developing our WISEgrants application, looked for ways to help subrecipients comply with allowable costs.

WISEgrants – Allowable Costs



- Drop down menu choices tied to the appropriate function and detailed object (the budget and claim should match the subrecipient's ledger).
- Provide license numbers for staff to ensure eligible costs.
- Pulls in the names of budgeted staff so DPI can monitor time and effort reporting easily.
- Requires detailed information for non-capital and capital equipment so DPI can monitor property and asset management.

UGG Requirements – Claims



- **Each request for funds must be signed by an authorized individual.**
 - Prior to UGG, DPI only required the final claim to be signed. In our legacy applications, subrecipients would print a final copy of the claim, sign it, scan it and send back to DPI.
- **In WISEgrants, the subrecipient assigns “Agency Authorizers” and there is a two step process in which the subrecipient submits a claim to its authorizers, and then the authorizer “signs off” electronically before it is reviewed by DPI.**

Wisconsin – TA Sharing



Internal Controls, Policies, and Written Procedures

Written Procedures Checklists

Property & Procurement under the UGG

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