

State of Wisconsin Department of Administration  
Division of Energy, Housing and Community Resources

## **FLEXIBLE FACILITIES PROGRAM IMPLEMENTATION HANDBOOK**

### **CHAPTER 9: REPORTING**



## Contents

CHAPTER 9: REPORTING .....	3
1.0 Introduction.....	3
2.0 Quarterly Reports.....	3
3.0 Single Audit Reporting .....	5
3.1 Federal and State Regulations and Guidelines.....	6
3.2 Determining Type of Audit Required .....	6
3.3 Determining Single Audit Applicability.....	7
3.4 Auditee Responsibilities .....	7
3.5 Single Audit Report Package .....	9
3.6 Program-Specific Audits.....	9
3.7 Submission to the Federal Audit Clearing House (FAC) .....	9
3.8 Submission to Pass-Through Entities (The State) .....	9
3.9 Audit Costs .....	9
3.10 Quality Control Reviews .....	10
4.0 Report Submittals .....	10
5.0 Report Retention Requirements.....	11
6.0 Chapter Attachments List.....	11

# CHAPTER 9: REPORTING

## 1.0 Introduction

This chapter of the Flexible Facilities Program (FFP) Implementation Handbook provides overview of the reporting requirements related to the FFP. It is important to use the correct reporting forms. The current versions of reporting forms will be provided by the Division of Energy, Housing and Community Resources (DEHCR) on the [FFP Implementation Handbook website](#), under the “Chapter Attachments/Fillable Forms” section.

FFP grantees are required to meet certain compliance and reporting requirements. This supports transparency, responsibility, and equity in use of these vital resources. FFP grantees must complete certain activities for grant compliance and report accomplishments on a quarterly basis; and report single audit related information on annual basis. The submission due dates and activity completion benchmarks for the project are summarized in this chapter, the *Quarterly Report* form (Attachment FFP-09-01 for this chapter of the *Handbook*), and in the FFP grant agreement. DEHCR provides the reporting forms and guidance regarding the reporting and performance activities associated with reporting in chapters of the *Handbook website*. Grantees are to access the most current forms and guidance posted on the website.

## 2.0 Quarterly Reports

Grantees are required to submit the *FFP Quarterly Report* to DEHCR, summarizing the use of funds and describing the impact on the community(ies) targeted by the grantee. DEHCR provides the reporting document for completion by grantees. The due dates are listed in the timetable in Attachment A of the grant agreement and in the table that follows.\*

<b>Quarter</b> <i>(in calendar year)</i>	<b>Reporting Period</b>	<b>Quarterly Report Due Date*</b>
Quarter 1	January 1 – March 31	April 7 <sup>th</sup>
Quarter 2	April 1 – June 30	July 7 <sup>th</sup>
Quarter 3	July 1 – September 30	October 7 <sup>th</sup>
Quarter 4	October 1 – December 31	January 7 <sup>th</sup>

*\*DEHCR reserves the right to modify the reporting forms and due dates for the FFP Quarterly Report, as needed to meet Treasury and State requirements. The timing and conditions of grantee reporting are subject to change based on published reporting guidance for the Capital Projects Fund (CPF) from the U.S. Department of Treasury.*

Quarterly Report (Microsoft Excel document):

The *Quarterly Report* is provided and is to be submitted to the grantee's assigned DEHCR project representative in Microsoft Excel format. There are three (3) forms/tabs within the report form, including Forms 1, 2, and 3, described below:

- **Form 1 tab – Treasury Data:** Metrics captured in the Form 1 tab within the Quarterly Report Excel document are grantee and project data, including:
  - grantee and subrecipient information;
  - project description and status;
  - funding and expenditures;
  - program income;
  - construction and scope of work progress; and
  - facility operations (programs/services delivery) progress and accessibility.
- **Form 2 tab – Timeline Data:** Metrics captured in the Form 2 tab of the Quarterly Report Excel document are deliverables that are listed in the timetable in Attachment A of the grant agreement and FFP application specifications, including:
  - pre-construction and pre-acquisition activities and document submissions;
  - quarterly and single audit reporting submissions;
  - construction progress;
  - community engagement activities; and
  - sustainability plan update.

For the community engagement activities, the grantee is to refer to the activities and proposed plan for ensuring ongoing community engagement for their FFP project, as listed in *Section 4: Community Engagement* in their FFP application, and report the progress and actions taken each quarter.

For the sustainability plan update, the grantee is to refer to the sustainability plan proposed in Section 3.4 in their FFP application and provide the additional information and details requested in the entry field in the *Sustainability Plan Template* (Attachment FFP-09-05 for this chapter of the *Handbook*).

- **Form 3 tab – Contracting Data:** The Form 3 tab of the Quarterly Report Excel document is for reporting updates to the **executed** contracts to date and the associated equal opportunity and civil rights related efforts for the project, including:
  - prime contracts for construction;
  - prime contracts for non-construction (professional services and other goods/services)
  - subcontracts for construction;
  - subcontracts for non-construction (professional services and other goods/services)

The contract list is to be updated each quarter. Previously reported contracts are to remain on the form in addition to adding new contacts executed.

For reporting debarment checks for contractors, the grantee is responsible for ensuring debarment checks are conducted on the [System for Awards Management \(SAM\) website](https://sam.gov/entity-information) [<https://sam.gov/entity-information>] prior to contracting and records are on file, following the guidance in Chapter 3: *Procurement & Contracting* of this *Handbook*. For reporting the status of contractors pertaining to equal opportunity and civil rights compliance, the classifications of small business, Minority-Owned Business Enterprise (MBE), Women-Owned Business Enterprise (WBE), Disabled Veteran-Owned Business (DVB), and labor surplus area firm are to be reported. Refer to Chapter 6: *Equal Opportunity* of the *Handbook* and the *Quarterly Report* instructions within the report form for further guidance on these classifications and the equal opportunity requirements for the FFP project.

### 3.0 Single Audit Reporting

In addition to quarterly reports, the grantee must also submit a *Single Audit Statement* each year. The *Single Audit Statement* is a letter due to DEHCR by January 15<sup>th</sup> of each year, reporting whether a single audit is or is not required for the previous calendar year. Attachments FFP-09-02 and FFP-09-03 for this chapter of the *Handbook* serve as templates for each type of statement that may be required. A *Single Audit Report* is due for each year in which the grantee expends \$1,000,000 or more in federal funds for the duration of the grant agreement and through the final year in which the FFP funds are disbursed by DEHCR to the grantee. The grantee is to have a professional independent auditor conduct the audit and prepare the *Single Audit Report*. The grantee must submit a *Single Audit Report* to the **Federal Audit Clearinghouse (FAC)** within 30 days of the *Single Audit Report* being issued by the auditor, or no later than September 30<sup>th</sup>, whichever date is earlier, during the year immediately following the year for which the grantee is subject to the single audit. The grantee must submit to the DEHCR project representative a record confirming submission of the *Single Audit Report*, printed to PDF from the [FAC website](#).

The single audit related reporting deadlines are also summarized in the table on that follows.

Document Due	Reporting Period	Document Due Date*
Single Audit Statement letter due to DEHCR	Previous Calendar Year	January 15 <sup>th</sup>
Single Audit Report packet submission due to FAC	Previous Calendar Year	30 days after audit report (for previous year) is issued by auditor or by September 30 <sup>th</sup> , whichever is earlier, in the year that follows the year that was subject to a single audit
Record that verifies Single Audit Report submission due to DEHCR	Previous Calendar Year	Same as above.

Further information regarding annual single audit requirements and instructions on how to submit a *Single Audit Report* follow in this chapter.

The grantee must maintain in their FFP project file all *Single Audit Statements*, and if single audits required, also the *Single Audit Reports* and *SF-SAC* forms and copies of the records verifying *Single Audit Report* submissions from the [FAC website](#).

### 3.1 Federal and State Regulations and Guidelines

The Office of Management and Budget (OMB) establishes uniform audit requirements for non-federal entities, including state and local governments that administer federal awards, *Uniform Guidance 2 CFR Part 200 Subpart F*. The Act requires non-federal entities that expend a total amount of federal awards, whether received directly from federal awarding agencies or indirectly from pass-through entities, equal to or more than \$1,000,000 in any fiscal year, to have either a single audit or a program-specific audit. Compliance requirements may be accessed on the [FAC website](#).

The *State Single Audit Guidelines* (Guidelines) issued by the Wisconsin Department of Administration (DOA) establishes standardized procedures and guidelines for the implementation of single audit requirements for non-federal entities. The *State Single Audit Guidelines* (SSAG) may be accessed on the [State Controller's Office website \[https://doa.wi.gov/Pages/StateFinances/State-Controller%27s-Office.aspx\]](https://doa.wi.gov/Pages/StateFinances/State-Controller%27s-Office.aspx). The *Guidelines* require non-federal entities subject to the requirements of the Act to include selected state financial assistance programs in the scope of the single audit. These programs, and related compliance supplements, are identified in appendices to the *Guidelines*.

### 3.2 Determining Type of Audit Required

The grantee (i.e., the non-federal entity – the local or tribal government with which a grant is awarded and with which DOA contracts) may be subject to an audit in accordance with the *Uniform Guidance 2 CFR Part 200* (see “III. Determining the Type

of Audit Required”). The grantee is responsible for submission of its single audit reporting package to the FAC as described in this chapter, regardless of whether the grantee has sub-granted the award to non-profit or other governmental subrecipient entity.

In addition to the above, if the grantee sub-awarded funds to a subrecipient, the subrecipient entity may also be subject to a single audit in accordance with the Uniform Guidance (see “III. Determining the Type of Audit Required”). To determine whether the subrecipient entity must conduct an audit of its own or its auditing requirement may be fulfilled through the audit of the grantee, review the *Governmental Accounting Standards Board (GASB) Statement No. 14*, “The Financial Reporting Entity” [<https://gasb.org/page/pronouncement?pageId=/standards-and-guidance/pronouncements/summary-statement-no-14.html>], or consult an independent CPA.

### 3.3 Determining Single Audit Applicability

The federal law requires non-federal entities that “expend” a combined total of \$1,000,000 or more of federal funds in a fiscal year to have a single audit conducted for that year in accordance with the requirements of Uniform Guidance *2 CFR Part 200 Subpart E* and *Subpart F*. The grantee is to submit the *Single Audit Statement (Audit Required)* letter (Attachment FFP-09-02 for this chapter of the *Handbook* is a template for the letter] to DEHCR by January 15<sup>th</sup> in the year that follows. The single audit should cover the operations of the entire local government or, at the option of the local government, the audit may include a series of audits that cover departments, agencies, and other organizational units which expended or otherwise administered federal awards. Non-federal entities that expend \$1,000,000 or more on one federal program only in any fiscal year may elect to have a program-specific audit conducted in accordance with the Uniform Guidance.

Non-federal entities that expend less than \$1,000,000 in total federal awards in a fiscal year are exempt for that year from compliance with the audit requirements of the Uniform Guidance. The grantee is to submit the *Single Audit Statement (Audit NOT Required)* letter (Attachment FFP-09-03 for this chapter of the *Handbook* is a template for the letter] to DEHCR by January 15<sup>th</sup> in the year that follows. The exemption does not, however, relieve a non-federal entity from compliance with any provision of a federal statute or regulation that requires the entity to maintain records concerning federal awards, or permits a federal agency, pass-through entity, or the federal Comptroller General access to such records.

### 3.4 Auditee Responsibilities

Refer to *2 CFR Part 200.508*. As additional information, the auditee is required to:

1. Identify in its accounts the federal awards received and expended. The identification should include the Catalog of Federal Domestic Assistance (CFDA)

title and number, name of the federal agency, and name of the pass-through entity. The **CFDA** for the FFP is **21.029** which is the CFDA for the U.S. Department of Treasury's Capital Projects Fund (CPF), the funding source), and the federal agency is the U.S. Department of Treasury. Each similar funding source or cluster should be subtotaled.

2. Maintain internal control over federal programs. To gain an understanding of the concepts of establishing effective internal control structure policies and procedures, consult the independent auditor or refer to the appendix of the AICPA Audit and Accounting Guide, *Audits of State and Local Governmental Units*.
3. Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal programs. These requirements may be found in the FFP grant agreement, the *FFP Implementation Handbook*, *Uniform Guidance 2 CFR Part 200 Subpart F*, and *Uniform Guidance 2 CFR Part 200 Compliance Supplement* (i.e., *Compliance Supplement*) [<https://www.whitehouse.gov/omb/office-federal-financial-management/current-compliance-supplement/>].
4. Prepare appropriate financial statements, including the schedule of expenditures of federal awards.
5. Arrange for and ensure that audits required by the Uniform Guidance are properly performed. See *Procuring Governmental Audit Services* [<https://us.aicpa.org/content/dam/aicpa/interestareas/governmentalauditquality/resources/auditeeresourcecenter/downloadabledocuments/rfppracticeaid.pdf>].

When procuring professional services, the grantee must follow meet the procurement requirements in Chapter 3: *Procurement & Contracting* of the *Handbook*. When using the FFP funds for single audit costs, the grantee must meet the requirements of Chapter 66 of the Wisconsin Statutes and the Uniform Guidance *2 CFR Part 200* regarding procurement, which are reflected in the RFP guidance in Chapter 3 of the *Handbook*.

When using a request for proposals (RFP) procurement method, the RFP should clearly state the objective and scope of the audit. Factors to consider in evaluating proposals include:

- a. Responsiveness to the RFP;
  - b. Relevant experience in the performance of single audits;
  - c. Availability of staff with professional qualifications and technical abilities;
  - d. The result of external peer review; and
  - e. Price.
6. Follow up and take corrective action on audit findings, including preparation of summary schedule of prior audit and corrective action plan.
  7. Submit the single audit reporting package, when due. The audit must be completed and submitted within 30 days after the issuance of the auditor's report to the



auditee, and no later than nine (9) months after the end of the audit period, which is September 30<sup>th</sup> for grantees.

### 3.5 Single Audit Report Package

The required elements of a single audit reporting package are summarized in [2 CFR Part 200.515](#) and may be accessed on the [FAC website](#).

### 3.6 Program-Specific Audits

Refer to [2 CFR Part 200.507](#). The required elements of a program-specific audit, for eligible non-federal entities, are dependent on whether a program-specific audit guide is available from the Office of the Inspector General of the federal agency. If a program-specific audit guide is available, the auditor must follow the guide and Generally Accepted Government Auditing Standards (GAGAS). In the absence of a program-specific audit guide, the following is required:

1. Financial statements of the federal program, notes to the financial statements and auditor's opinion;
2. Report on internal control related to the federal programs;
3. Report on compliance with laws, regulations and provisions of contracts or grant agreements;
4. Schedule of findings and questioned costs for the federal program that includes a summary of the auditor's results and findings and questioned costs;
5. Summary schedule of prior audit findings; and
6. Corrective action plan for all audit findings or explanation as to why one was not necessary.

### 3.7 Submission to the Federal Audit Clearing House (FAC)

All auditees must submit to the FAC the *SF-SAC* form and one (1) copy of the *Single Audit Report* package described on the [FAC website](#). The auditee may access instructions for and must electronically submit the *Single Audit Report* documents on the [FAC website](#).

### 3.8 Submission to Pass-Through Entities (The State)

Grantees only need to submit to DEHCR the record(s) verifying *Single Audit Report* submission(s) (by the grantee, and subrecipient if applicable) printed to PDF from the FAC website, for FFP compliance. The auditee should review the most current version of the State Single Audit Guidelines (SSAG), accessed on the [State Controller's Office website](#), for any other applicable submission requirements for their entity.

### 3.9 Audit Costs

The costs of audits made in accordance with the provisions of [2 CFR Part 200 Subpart E](#) are allowable charges to the FFP program unless the non-federal entity expended less than \$1,000,000 of federal awards and is, therefore, exempted by the Act from

having an audit conducted. In accordance with [2 CFR Part 200 Subpart E](#), “Special Considerations for States, Local Governments and Indian Tribes,” the percentage of costs charged to the FFP program for a single audit shall not exceed the percentage derived by dividing federal funds expended by total funds expended by the recipient or sub-recipient (including program matching funds) during the fiscal year.

### 3.10 Quality Control Reviews

The *Guidelines* require state cognizant agencies to conduct quality control reviews (QCRs) of the work of independent auditors performing single audits to ascertain they have adhered to required auditing standards and guidelines, and the scope of the audit was sufficient to provide a reasonable chance of detecting material errors, deficiencies, or irregularities, if any. Annually, a minimum number of single audits are randomly selected by DOA for quality control review. DOA may also judgmentally select audits for quality control review based on the results of a desk review.

The chief elected official of a non-federal entity selected for QCR will be asked to authorize its independent auditor to allow the DOA auditor to review audit work papers supporting the audit. Written results of the review are provided to the non-federal entity, independent auditor, and DOA within two (2) weeks of completion of the QCR. The non-federal entity is expected to work with its independent auditor to correct deficiencies, if any, noted during the QCR.

If the assigned DEHCR project representative has provided additional instruction or updated forms, please use that guidance.

## 4.0 Report Submittals

*Quarterly Reports*, *Single Audit Statements*, and records (printed to PDF) from the FAC website verifying *Single Audit Report* submissions, as applicable, are to be submitted electronically via email to DEHCR. The reports are to be emailed to the FFP staff designated as the assigned DEHCR project representative for the project, or to the FFP email address (if the assigned DEHCR project representative email address is unknown) at [FlexibleFacilitiesProgram@wisconsin.gov](mailto:FlexibleFacilitiesProgram@wisconsin.gov).

It is the responsibility of the grantee to monitor and report on the performance of subrecipients and contractors during the contractual performance period. The grantee **must** submit complete reports to DEHCR in a timely manner. The timeliness of completing the required performance activities and reporting is critical to maintain project compliance and avoid disruption in the FFP payment approval process. **Lack of timely performance activities completion and reporting can impact grantee eligibility and may delay or stop the processing of payment requests.** The grantee must be in compliance with their grant to be eligible for payments. Refer to the grant agreement and this and other chapters of the *Handbook* to confirm compliance with the performance activity and reporting requirements.

**IMPORTANT REMINDER!**

Failure to complete performance activities and submit all required reports in a timely manner can impact grantee eligibility and may delay or stop the processing of payment requests.

**IMPORTANT NOTICE:** *DEHCR reserves the right to change reporting due dates, forms and requirements for grantees to meet state and federal requirements, which are subject to change.*

## 5.0 Report Retention Requirements

All reports and supporting documents must be maintained in the project file during the grant performance period and available for review by DEHCR and other state and federal regulating entities. The reporting documents must be retained in accordance with the records retention specifications in Chapter 2: *Grant Administration* in the *Handbook*.

## 6.0 Chapter Attachments List

Attachments for Chapter 9 of the *FFP Implementation Handbook* are listed below. Forms and templates are available in editable or 'fillable' format on the *FFP Implementation Resources website* under the "Chapter Attachments/Fillable Forms" section.

ATTACHMENT FFP-09-01	QUARTERLY REPORT FORM
ATTACHMENT FFP-09-02	SINGLE AUDIT STATEMENT [AUDIT REQUIRED] TEMPLATE
ATTACHMENT FFP-09-03	SINGLE AUDIT STATEMENT [AUDIT <u>NOT</u> REQUIRED] TEMPLATE
ATTACHMENT FFP-09-04	SINGLE AUDIT STATEMENT EXAMPLES
ATTACHMENT FFP-09-05	SUSTAINABILITY PLAN TEMPLATE