

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

FLEXIBLE FACILITIES PROGRAM IMPLEMENTATION HANDBOOK

CHAPTER 10: Project Completion



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CHAPTER 10: PROJECT COMPLETION

1.0 General Requirements

Final project completion occurs when all funds have been expended and all reporting, monitoring and completion submission responsibilities related to the project have been completed by the grantee and approved by the Division of Energy, Housing and Community Resources (DEHCR). Issuance of the completion letter and certification signed by DEHCR signifies that the applicable Flexible Facilities Program (FFP) is considered completed by DEHCR. The project is not considered complete until the grantee has received the official completion letter and certification from DEHCR, which summarizes the grantee's record-keeping requirements beyond completion of the project. The grantee may have additional program income and single audit reporting requirements after the completion letter and certification have been issued, which will be specified in the completion letter and timetable in Attachment A of the grant agreement. Grantees must also ensure compliance with the records retention requirements specified in Chapter 2: *Grant Administration of this Handbook*.

The *Project Completion Report* (Attachment FFP-10-01) and supporting documents are to be prepared and submitted no later than the due date listed in the timetable in Attachment A of the grant agreement, or within 30 days of completing the work on the project (e.g., within 30 days of construction completion for an FFP project, whichever date is *earlier*). Prepare the completion documents after:

- All funds (grant funds and any match funds) have been expended;
- The scope of work is fully completed (including construction completion, acquisition, planning, and/or other activities listed in the scope of work in the grant agreement);
- The new facility constructed or facility space that was renovated or expanded through the FFP project must be open to the public and operational, and the services for which the improvements through the FFP project were made are being offered at the site; and
- All requirements under the grant agreement have been fulfilled, with the exception of final program income and single audit reporting if applicable, which are due the year following project completion).

IMPORTANT NOTICE: The final *FFP Payment Request* **must** be submitted on or before the due date specified in the timetable in Attachment A of the grant agreement for the grantee to be eligible for the final payment.

2.0 Project Completion Documents

COMPLETION REPORT AND SUPPORTING DOCUMENTS

The grantee must submit the *Project Completion Report* and supporting documents, which are listed on the *Project Completion Report* form, to DEHCR to be in compliance with the grant agreement and to be eligible for the final FFP payment. The documents include the following:

- *Project Completion Report* (Attachment FFP-10-01) and supporting documents;
- *Quarterly Report* (Attachment FFP-09-01) and supporting documents;
- *Single Audit Statement* for most recent calendar year ended (December 31st), if not previously submitted (Attachment FFP-09-02 if a single audit *is* required; Attachment FFP-09-03 if a single audit is *not* required);
- *Single Audit Report* record of submission from the Federal Audit Clearinghouse (FAC) website for the previous calendar year (CY) or the status of reporting, if the grantee was subject to a single audit and the *Single Audit Report* is due during the project completion year; and
- *Final FFP Payment Request documentation* (submitted separately via email to DOADEHCRFiscal@wisconsin.gov and copied (cc'd) to the assigned DEHCR project representative):
 - *FFP Payment Request* form for the final payment (Attachment FFP-08-02 is the “template” for the *FFP Payment Request* form; and the grantee must obtain a customized version of this form for their project from the assigned DEHCR project representative);
 - *Cash Control Register* (Attachment FFP-08-03) for the final request for payment;
 - *FFP Disbursements Journal* (Attachment FFP-08-04) for the final request for payment;
 - *Matching Funds Journal* (Attachment FFP-08-05) for the final request for payment; and
 - All supporting documentation for the final request for payment, including invoices, records of payments and deposits, etc.

3.0 Final Financial Certification

The grantee must disburse the FFP funds from the final FFP payment within ten (10) business days of the receipt/deposit date. The “disbursement date” is dependent upon the invoice status and FFP account status, as summarized below:

- If there was one or more unpaid invoices at the time of the final FFP payment request submission that was/were to be paid with FFP funds later upon receipt by

the grantee, then the “disbursement date” is the date of the check or electronic funds transfer (EFT) transaction used to pay the invoice(s)/vendor(s).

- If the FFP payment is a ‘reimbursement’ to the grantee for invoices previously paid, then the “disbursement date” is the date that the FFP funds are moved/transferred out of the FFP account into the bank account from which the invoices were originally paid.
- If the FFP payment is a reimbursement and the grantee is using a separate account register rather than a separate account for the FFP deposits, then the “disbursement date” is the deposit date.

The following documents must be submitted to DEHCR **within 30 days** of receipt of the final FFP payment to allow for DEHCR to issue the completion letter and certification for the project:

- Completed and signed *Financial Certification of Completion* (Attachment FFP-10-02).
- Final *Cash Control Register* (Attachment FFP-08-03), showing the date of deposit and date(s) and amount(s) of disbursement(s) of the final FFP payment;
- Final *FFP Disbursements Journal* (Attachment FFP-08-04), showing the date(s), check number(s) or electronic funds transfer (EFT) information, and payment amount(s) for payments made using FFP funds (i.e., for FFP disbursements) after the final FFP payment is received, if applicable;
- Final *Matching Funds Journal* (Attachment FFP-08-05), showing the dates(s), check number(s) or electronic funds transfer (EFT) information, and payment amount(s) for any payment made with matching funds after the final FFP payment request was submitted to DEHCR (for the invoice(s) that had a ‘payment pending’ status as of the final FFP payment request submission date), if applicable; and if the grantee contributed matching funds to the project; and
- Check/payment records for any invoice that was paid with FFP funds or matching funds after the final FFP payment request was submitted to DEHCR (i.e., had a ‘payment pending’ status as of the final FFP payment request submission date and was paid later), if applicable.
- Final bank statement(s)/check register document(s) showing the deposit and disbursement of the final FFP payment.
- Record(s) of the payment to DEHCR for any return of grant funds, if applicable.

4.0 Additional Documentation

After the grantee has received the final FFP payment from DEHCR, and submits the final *Financial Certification of Completion* documentation, additional documentation is

required during the year following the calendar year in which the final FFP payment is issued to the grantee. This includes one or more of the following:

- **Program Income Reporting:** Final program income reporting, including the income and expenditures, must be reported through December 31, 2026. The grantee is to use “Program Income” section of the *Quarterly Report* form (Attachment FFP-09-01) to report and submit the final reporting data, and it is due to DEHCR no later than January 7, 2027, unless otherwise directed by DEHCR at the time of project closeout.
- **Single Audit Statement** (Attachment FFP-09-02 if a single audit is required; Attachment FFP-09-03 if a single audit is not required): A *Single Audit Statement* is due to DEHCR no later than January 15th of the calendar year following the final FFP grant payment being issued to the grantee.
- **Single Audit Report:** If the grantee is subject to a single audit for the year in which the final FFP grant payment is issued to the grantee (i.e., the grantee expended \$1,000,000 or more in federal funds during that year), a *Single Audit Report* is due within 30 days of completing the single audit or September 30th of the year following the final payment, whichever is *earlier*. The grantee is to submit the *Single Audit Report* to the Federal Audit Clearinghouse (FAC), following the guidance in Chapter 9: *Reporting* of this *Handbook*, and submit a copy of the record of submission from the FAC website to DEHCR.
- **Additional Documents:** The grantee may be required to submit additional documents as requested by DEHCR.

The grantee may receive the official project completion letter, *Project Completion Certification*, and *Financial Certification of Completion* from DEHCR before the documents listed previously in this section are due or submitted. The grantee will be responsible for compliance after the completion of the project, per the terms of the grant agreement, regardless of when the project completion letter and certifications are issued.

5.0 Chapter Attachments List

Attachments for Chapter 10 of the *FFP Implementation Handbook* are listed below, and available in ‘fillable’ format on the *FFP Implementation Resources website* under the “Chapter Attachments/Fillable Forms” section.

ATTACHMENT FFP-10-01
ATTACHMENT FFP-10-02

PROJECT COMPLETION REPORT & CERTIFICATION
FINANCIAL CERTIFICATION OF COMPLETION