



GRANT ADMINISTRATION POLICIES AND PRACTICES HANDBOOK



GRANT ADMINISTRATION POLICIES AND PRACTICES HANDBOOK

V1

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Introduction

This handbook was originally developed in collaboration with a grant management consultant who specialized in federal grant administration when the breadth of WWA's grants was growing. The focus of that collaboration was on federal grants, but WWA has opted to apply most of those federal-grant-required practices to WWA other grant sources as well, unless specifically excepted in the text.

WWA first issued this handbook, its first comprehensive grant administrative approach, in September 2025. Some practices were longstanding, and others relatively new. Practices and records prior to this time may not be comprehensively consistent with the guidance contained in this document.

Grant Organization and Responsibilities

The following titles are used throughout this document, reflecting the general responsibilities noted below, and the specific grant-related responsibilities as noted in this document.

- WWA Board of Directors – Oversight and strategic direction of WWA. Oversees the Executive Director
- Executive Director – Overall leadership responsibility and accountability for WWA operations and management. Supervises all WWA staff, and coordinates WWA volunteers.
- Director of Administrative Services – Responsible for administrative and financial management of WWA.
- Director of Habitat Projects – Oversees all habitat-related activities, including grant acquisition and project implementation.
- Project Manager(s) - A project administrative responsibility assigned to a specific WWA individual (staff or volunteer) for a specific project, program or grant.

Overall grant tracking

WWA manages between five and 15 grants at any one time. Most, but not all, of these grants are habitat related. Many, but not all, are federal in origin. Keeping track of the status of these grants (i.e., funding available, reporting deadlines, match requirements, etc.) is an important function of the Director of Administrative Services. This is done in collaboration with the Director of Habitat Projects and any assigned Project manager(s). An example Project Tracking Spreadsheet is shown in Appendix A.

Grant Proposals or Applications

Funding Opportunity Approval



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Prior to a grant proposal being developed, an analysis will be completed to determine if the funding opportunity aligns with the mission and vision of WWA as presented in the annual budget and strategic plan.

Grant programs are most effective when they are developed to address real needs and consistent with WWA's mission. Priority and approval are given to projects that support:

- Resources and equipment for projects to which WWA is already committed.
- Other elements of projects to which WWA is already committed.
- New projects that enhance specific aspects of WWA's missions and current priorities and are self-supporting for their duration.
- New initiatives that may not be self-supporting but would enhance specific areas of WWA missions or current priorities.

The Executive Director will assess resources needed and applicable compliance requirements to determine if the funding opportunity should be pursued. The funding opportunity analysis shall be approved by the Executive Director prior to application preparation and introduced to the Board of Directors as it is completed.

SAM Registration

For WWA to receive a federal grant, it must be registered within the System for Award Management. The System for Award Management (SAM) is a government-wide registry for vendors doing business with the Federal government, and SAM registration requires annual renewal. SAM centralizes information about grant recipients and provides a central location for grant recipients to change organizational information.

Proposal Budgets

An appropriate and anticipated budget shall be developed. Budgets are the financial reflection of the WWA's programmatic plans and describe the costs to be incurred by the grant project. Budgets provide a framework for achieving the goals of the project given the resources available and serve as a means to communicate that framework consistently to all appropriate staff. Accurate budgeting and adherence to budgets results in more efficient operations and increases the probability of achieving project results while still maintaining compliance with funding agency regulations. Whenever possible, budget planning should be conducted with an eye to maximizing efficiency and coordination of resources available.

Grant budgets must:

- Accurately reflect project objectives.
- Realize all required matching, earmarking or set-aside requirements.
- Consider and incorporate any expected sources of program income or funding support.
- Be correctly allocated according to any rules and guidelines, wherever applicable.



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- Cover all direct and indirect project costs and any forecasted salary, benefit, service, or other direct cost rate increases.
- Comply with all grant-imposed guidelines and regulations.
- Be prepared and submitted according to grantor's prescribed deadlines.

The funding opportunity budget shall be developed by the pre-assigned Project Manager and reviewed and approved by the Executive Director prior to application submission.

Proposal Approval

All grant proposals (including renewals) must be delivered for Executive Director review prior to the submission deadline to ensure that proposed projects are consistent with WWA priorities as outlined in the annual budget and strategic plan and that they have the support required for success. All additional information should be submitted for approval:

- Any materials that the funder has requested
- Goals and Budgets
- Information that commits WWA to terms and conditions
- Program subject matter and contents

The funding opportunity proposal shall be reviewed and approved by the Executive Director and Board of Directors prior to application submission.



Grant Award Acceptance Policy

Post-Award Procedures

After an award has been made, the following steps shall be taken:

1. The Project Manager will schedule an implementation meeting the following terms of the agreement will be reviewed:

Project Title	Project / Grant Manager	Funding Agency	Award Number	Originating Agency (if pass-through)
Assistance Listing Number (if federal)	Applicable Regulation(s)	Award Amount	Award Period of Performance Dates	Expected Budget Periods
Expected Budget Period Dates	Project Objectives / Tasks and Deliverables	Costs Unallowed or Caps	Salary Caps	Consultant Cost Caps
Indirect Cost Rate	Payment Method	Payment Request Submission Method	Eligibility Requirements	Equipment Purchases
Cost Share Requirement	Earmarking Requirements	Planned Large Procurements	Program Income Requirements	Financial Reporting Submission Method
Financial Reporting Requirements and Due Dates	Programmatic Reporting Submission Method	Programmatic Reporting Requirements and Due Dates	Subawards	Additional Regulatory Compliance Requirements

All compliance requirements including reporting requirements, under the grant agreement shall be summarized.

2. New customer codes shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. A file shall be established for each grant. The file will contain:
 - a. the proposal,
 - b. all correspondence regarding the grant,
 - c. the final signed award document and any amendments
 - d. the budget tracking to actuals spreadsheet
 - e. all reports submitted to the funding sources.



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Compliance with Laws, Regulations and Provisions of Awards

WWA recognizes that as a recipient of Federal (and other granter) funds, it is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that WWA meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency, and by default, other granters:

1. The Executive Director and Project Manager are responsible for overseeing the overall administration of the grant, including reviewing, and understanding the terms of the award, ensuring compliance with funding agency requirements, ensuring compliance with 2 CFR 200, and managing budgetary aspects.
2. The Executive Director and Project Manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant renewals, reviewing Federal awarding agency regulations updates, reviewing annual revisions to the "Appendix XI to Part 200 – Compliance Supplement", and communications with Federal awarding agency personnel.
3. WWA shall cooperate with the Independent Auditors by informing any federally assigned CPA firm as to applicable laws, regulations, and provisions of grants and communicating known instances of noncompliance with laws, regulations, and provisions of grants to the auditors.

Mandatory Disclosure

In accordance §200.113, WWA must promptly disclose whenever, in connection with a Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729–3733) and Appendix XII to 2 CFR 200. The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable).



Financial Management Systems Policy

It is the policy of WWA to maintain a financial management system that provides for the following:

1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification includes the Assistance Listings title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements in §200.328 and §200.329. (See [Monitoring and Reporting Policy](#))
3. Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.
4. Effective control over, and accountability for, all funds, property, and other assets. WWA will safeguard all assets and ensure that they are used solely for authorized purposes.
5. The ability to compare expenditures with budget amounts for each award to ensure total costs do not exceed the amounts budgeted for the grant period.
6. Written procedures to implement the requirements of §200.305 (See [Federal Payment Policy](#))
7. Written procedures for determining the allowability of costs in accordance with 2 CFR subpart E—and the terms and conditions of the Federal award. (See [Allowable Use of Funds Policy](#))



Allowable Use of Funds Policy

It is the policy of WWA that only costs that are reasonable, allowable, and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs to assure that unallowable costs are not charged to awards.

Segregating Unallowable From Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award shall be reviewed By the Executive Director, Project Manager and Director of Administrative Services for costs specifically allowable or unallowable.
2. The Director of Administrative Services and Executive Director shall be familiar with the allowability of costs provisions of 2 CFR Part 200 Subpart E—Cost Principles particularly:
 - a. The list of specifically unallowable costs, such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - b. Those costs requiring advance approval from Federal agencies to be allowable in accordance with §200.407 Prior written approval.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200 Subpart E—Cost Principles.
4. For each award, an appropriate customer code for tracking expenditures shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit.)
6. Any significant variances between actual and budgeted expenditures noted will be discussed and resolved by Director of Administrative Services and Executive Director.

Criteria for Allowability

It is the policy of WWA that all costs must meet the following criteria to be treated as allowable direct or indirect costs under a Federal or other granter award:

1. The cost must be “necessary” to the overall operation of WWA and is assignable in part to the Federal award in accordance with the principles of 2 CFR Part 200 and any other applicable awarding agency regulations.



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2. The cost must be "reasonable" for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award.
 - b. Restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, state, local tribal, and other laws and regulations, and the terms and conditions of the award.
 - c. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the Wisconsin Waterfowl Association, its employees, where applicable its students or membership, the public at large, and the Federal Government.
 - d. Consistency with established policies and procedures of the Wisconsin Waterfowl Association, deviations from which could unjustifiably increase the costs of the Federal award.
3. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a Federal award or
 - b. the cost benefits both the Federal award and other work of WWA and can be distributed in proportions that may be approximated using reasonable methods.
4. Treatment of costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of WWA.
5. The cost must conform to any limitations or exclusions of 2 CFR Part 200 or the Federal award as to the types or amount of cost items.
6. Costs must be accorded consistent treatment (i.e., a cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost).
7. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
8. Costs may not be included as a cost or used to meet cost sharing requirements of any other federally-financed program in either the current or a prior period.
9. The cost must be adequately documented to demonstrate that the cost is reasonable, necessary, and properly allocated.
10. For Habitat-related grants, effort and expenses must be allocated via the habitat employee timesheet to the appropriate grant or other funding source to avoid duplicative charges.
11. If a cost is a direct reimbursement to an employee, documentation supporting the actual vendor or organization of which the expense was incurred must be submitted with employee reimbursement request.
12. Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the granter. All other costs must be incurred during the approved budget period.



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It is the policy of WWA to only charge costs that have been determined to be allowable per grant agreements and 2 CFR Part 200, Subpart E. This chart helps identify federally allowable costs, which shall be generally used for other grants as well. Questions should be clarified with granter.

<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
Advertising and public relations costs	§200.421	Allowable with restrictions	Contributions and donations	§200.434	Unallowable (made by non-Federal entity); not reimbursable, but value may be used as cost sharing or matching (made to non-Federal entity); with restrictions, the value of services may be considered when determining an entity's indirect cost rate under certain circumstances
Advisory councils	§200.422	Allowable with restrictions			
Alcoholic beverages	§200.423	Unallowable			
Audit services	§200.425	Allowable with restrictions			
Bad debts	§200.426	Unallowable			
Bonding costs	§200.427	Allowable with restrictions			
Collection of improper payments	§200.428	Allowable			
Compensation for personal services	§200.430	Allowable with restrictions; Special conditions apply (e.g., §200.430(g))	Depreciation Employee health and welfare costs	§200.436 §200.437	Allowable with restrictions Allowable with restrictions
Compensation – fringe benefits	§200.431	Allowable with restrictions			
Conferences	§200.432	Allowable with restrictions	Entertainment costs	§200.438	Unallowable with exceptions
Contingency provisions	§200.433 §200.441	Unallowable with exceptions	Equipment and other capital expenditures	§200.439	Allowability based on specific requirements
Fines, penalties, damages, and other settlements		Unallowable with exception			
Fines, penalties, damages, and other settlements	§200.441	Unallowable with exception	Materials and supplies costs, including computing devices	§200.453	Allowable with restrictions
Fund raising and investment management costs	§200.442	Unallowable with exceptions	Memberships, subscriptions, and professional activity	§200.454	Allowable with restrictions; unallowable for



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<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
			costs		lobbying organizations.
Gains and losses on disposition of depreciable assets	§200.443	Allowable with restrictions	Organization costs	§200.455	Unallowable except Federal prior approval
Goods or services for personal use	§200.445	Unallowable (goods/services); allowable (housing) with restrictions	Participant support costs	§200.456	Allowable with prior approval of the Federal awarding agency
Insurance and indemnification	§200.447	Allowable with restrictions	Plant and security costs	§200.457	Allowable; capital expenditures are subject to §200.439
Intellectual property	§200.448	Allowable with restrictions	Professional service costs	§200.459	Allowable with restrictions
Interest	§200.449	Allowable with restrictions	Proposal costs	§200.460	Allowable with restrictions
Lobbying	§200.450	Unallowable; Special additional restrictions	Publication and printing costs	§200.461	Allowable with restrictions
Losses on other awards or contracts	§200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)	Recruiting costs	§200.463	Allowable with restrictions
Rental costs of real property and equipment	§200.465	Allowable with restrictions	Relocation costs of employees	§200.464	Allowable with restrictions
Rental costs of real property and equipment Scholarships and student aid costs	§200.465 §200.466	Allowable with restrictions Not specifically addressed	Telecomms and video surveillance costs	§200.471	Allowable with restrictions
Rental costs of real property and equipment Scholarships and student aid costs Selling and marketing costs	§200.465 §200.466 §200.467	Allowable with restrictions Not specifically addressed Unallowable with exceptions	Training and education costs	§200.473	Allowable for employee development
			Transportation costs	§200.474	Allowable with restrictions



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<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
Taxes (including Value Added Tax)	\$200.470	Allowable with restrictions §200.470(b)(1)	Travel costs	\$200.475	Allowable with restrictions

Direct Costs

Direct costs are allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

1. Is incurred specifically for the Federal award.
2. Benefits both the Federal award and other work of WWA and can be distributed in proportions that may be approximated using reasonable methods.
3. Is necessary to the overall operation of WWA and is assignable in part to the Federal award in accordance with the principles in this subpart.

Each invoice or expense documentation shall be coded with the appropriate funding account reflecting which program received direct benefit from the expenditure. Invoices from subcontractors and Employee reimbursement requests are submitted to the Director of Administrator Services for review. All invoices or employee reimbursement requests are approved by the Executive Director. Expenses are entered in Quickbooks by the Director of Administrator Services. All costs charged to a Federal award will be properly reviewed and approved for allowability, allocability, and reasonableness.

Salaries and Wages

Charges to Federal awards for salaries and wages will be based on records that accurately reflect the work performed. These records:

1. Are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
2. Are incorporated into the official records of WWA.
3. Reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities.
4. Encompass both federally assisted, and all other activities compensated by WWA.
5. Comply with other established accounting policies and practices of WWA.
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal (or other) award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
7. May reflect categories of activities expressed as a percentage distribution of total activities.



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Time sheets are submitted on a regular basis reflecting employees' work and which programs directly benefited from their effort. Timesheets are completed and submitted by the employee and are reviewed and approved by the employee's supervisor, the Director of Administrative Services, and the Executive Director.

Fringe Benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, a WWA-employee agreement, or an established policy of WWA.

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual paid time off (PTO), family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- 1) They are provided under established written leave policies;
- 2) The costs are equitably allocated to all related activities, including Federal awards; and,
- 3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by WWA or specified grouping of employees.

Fringe benefits may be charged to activities, including Federal awards in the method required by the terms and conditions of the Federal award.

Supplies and Equipment

- "Supplies" means all tangible personal property other than those meeting the definition of equipment.
- "Equipment" is all tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by WWA for financial statement purposes, or \$10,000.

A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by WWA for financial statement purposes or \$10,000, regardless of the length of its useful life.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency shall be accounted for as a direct cost of that award and the full amount will be included as a federal expenditure.



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Travel

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of WWA. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the WWA's non-federally-funded activities and in accordance with WWA's travel reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by WWA, in its regular operations as the result of WWA's travel policy. In addition, if these costs are charged directly to the Federal award, documentation must justify that participation of the individual is necessary to the Federal award; and the costs are reasonable and consistent with the WWA's established travel policy.

Airfare costs more than the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs. WWA must justify and document these conditions on a case-by-case basis for the use of first-class or business-class airfare to be allowable in such cases.

WWA will comply with the requirements of the Fly America Act (49 U.S.C. 40118) which generally provides that foreign air travel funded by Federal funds may only be conducted on U.S. flag air carriers and under applicable Open Skies Agreements. (see information on Fly America Act on the GSA website at <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>).

Conference Costs

A conference is defined as a meeting, retreat, seminar, symposium, workshop, or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by WWA as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award. As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary, and managed in a manner that minimizes costs to the Federal award.

Participants

Participant generally means an individual participating in or attending program activities under a Federal award, such as trainings or conferences, but who is not responsible for implementation of the Federal award. Individuals committing effort to the development or delivery of program activities under a Federal award (such as consultants, project personnel, or staff members for a recipient or subrecipient)



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are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees. Participant support costs mean direct costs that support participants and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.

Indirect Costs

Indirect costs are those costs that either benefit more than one award (overhead costs) or non-federal function or that are necessary for the overall operation of WWA (management and general costs).

The indirect cost rate is the mechanism through which WWA recovers its indirect costs. WWA applies the rate to a Modified Total Direct Cost base of the project.

WWA generally chooses to use the de minimus rate of 15% (10% on award made before 10/1/2024 unless amended) on its federal awards rather than negotiate an approved indirect cost rate. For non-Federal awards, WWA will use the method allowed by the granting agency to recover indirect costs. If there is no prescribed method for calculating indirect costs, a rate will be negotiated with the awarding agency.

Modified Total Direct Costs

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 (\$25,000 for awards made before 10/1/2024 unless amended) of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, rental costs of off-site facilities, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000 (\$25,000 for awards made before 10/1/2024 unless amended). Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.



Internal Control over Compliance Policy

It is the policy of WWA to establish, document, and maintain effective internal control over Federal awards. Internal controls processes will be designed and implemented to provide reasonable assurance that WWA’s objectives relating to compliance with the U.S. Constitution Federal statutes, regulations, and the terms and conditions of Federal awards will be achieved.

These internal controls follow the guidance in the “2013 Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This framework includes 5 components and the 17 principles within those components:

Components of Internal Control	Principles
Control Environment	<ol style="list-style-type: none"> 1. Demonstrate Commitment to Integrity and Ethical Values 2. Exercise Oversight Responsibility 3. Establish Structure, Responsibility, and Authority 4. Demonstrate Commitment to Competence 5. Enforce Accountability
Risk Assessment	<ol style="list-style-type: none"> 6. Define Objectives and Risk Tolerances 7. Identify, Analyze, and Respond to Risks 8. Assess Fraud Risk 9. Identify, Analyze, and Respond to Change
Control Activities	<ol style="list-style-type: none"> 10. Design Control Activities 11. Design Activities for the Information System 12. Implement Control Activities
Information and Communication	<ol style="list-style-type: none"> 13. Use Quality Information 14. Communicate Internally 15. Communicate Externally
Monitoring	<ol style="list-style-type: none"> 16. Perform Monitoring Activities 17. Evaluate Issues and Remediate Deficiencies



Internal Control Self-Assessment

WWA will perform a self-assessment of internal controls on an as needed basis, or at least biannually and include the following steps:

- Obtain a clear understanding of the current program or administrative objectives and processes.
- Obtain a clear understanding of the risks associated with such objectives and processes.
- Determine which controls are the most critical in terms of achieving these objectives.
- Determine whether there are any gaps or problems with existing controls.
- Determine whether there have been additions or changes in certain processes which would affect the existing controls.

The internal control review should include these key areas:

Define Objectives and Risk Tolerances

- Define objectives in specific and measurable terms to enable the design of internal control for related risks.
- Define the acceptable level of variation in performance relative to the achievement of objectives.

Identify, Analyze, and Respond to Risks

- Analyze risks, including both inherent and residual risk, and consider internal and external risk factors.
- Estimate the significance of the identified risks and their effect on achieving the defined objectives.
- Define specific actions to respond to the analyzed risk.

Assess Fraud Risk

- Consider the types of fraud that can occur (e.g., fraudulent financial reporting, misappropriation of assets, corruption), as well as other forms of misconduct (such as waste and abuse).
- Consider fraud risk factors (incentive/pressure, opportunity, and attitude/rationalization) and use this information to identify fraud risk.
- Perform a risk analysis to identify fraud risk and respond to fraud risk so they are effectively mitigated.

Identify, Analyze, and Respond to Change

- Identify significant changes to internal and external conditions that have already occurred, or are expected to occur, and that could significantly impact the internal control system.
- Analyze and respond to identified changes and related risks in order to maintain an effective internal control system.

Based on the evaluation above, Director of Administrative Services, Executive Director and Board Secretary determine whether adjustments should be made to existing controls. If an adjustment is



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deemed necessary, policies and procedures will be updated, and changes are communicated to affected staff and management in an appropriate manner.

Protected Personally Identifiable Information

WWA will take reasonable cybersecurity and other measures, including safeguards to protect personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality. Protected Personally Identifiable Information (Protected PII) means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed.



Federal Payment Policy

It is the policy of WWA to maintain written payment and billing procedures. Payment methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by WWA whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The following policies shall apply to the preparation and submission of payments and billings to Federal awarding agencies under awards made to the Wisconsin Waterfowl Association:

Advance Payments on Federal Awards

1. Advance payments will be requested in accordance with the terms and conditions of the Federal award.
2. To the extent available, WWA must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
3. The funding agency should not require separate depository accounts for funds provided to WWA or establish any eligibility requirements for depositories for funds provided. However, WWA must be able to account for funds received, obligated, and expended.
4. Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.
5. WWA will maintain advance payments of Federal awards in interest-bearing accounts, unless the following apply:
 - a. WWA receives less than \$250,000 in Federal awards per year.
 - b. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 - c. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
6. Interest earned amounts up to \$500 per year may be retained by WWA for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS).
7. Advance funds will be recorded into the general ledger as cash and deferred revenue. Funds will be considered earned and recognized as revenue when corresponding allowable costs are incurred.

Reimbursement Requests

Reimbursement is the preferred method when the requirements for advance payment cannot be met, when the grant documents specific as such, or when WWA requests payment by reimbursement. The following policies shall apply to payments that are made by reimbursement request for federal awards:

1. WWA will request reimbursement after expenditures have been incurred when the award specifies this method.



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2. Each award normally specifies a particular billing cycle; Therefore, a schedule is established for each grant to ensure that reimbursement is made on a timely basis along with any other reporting that is required.
3. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.
4. At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded.

Reimbursement request/ drawdown support is prepared by the Director of Administration and submitted to the Executive Director for review and signature. Reimbursement requests are submitted in the format preferred and required by the funding agency.

Adjustments

To the extent WWA identifies adjustments to amounts previously reported to federal agencies, revised reports shall be prepared and filed in accordance with the terms of each federal award.

Improper Payment

In accordance with 2 CFR §200.1, Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Proper review of grant expenditures will be made prior to seeking payment to detect any unallowable costs. However, when errors or corrections are needed, WWA will take prompt and appropriate actions to correct with the appropriate funding agency so that the total amount charged to the Federal grant are accurate, allowable, and properly allocated. WWA will track improper payments to ensure that the risk associated with the discovery of an improper payment is not repeated, and to ensure that the risk is mitigated. A review will occur to identify why the error or correction was needed and will consider the following aspects:

- Why did the error occur?
- What is the remedy to correct the error?
- How will this error and correction be documented?
- What is the process for reallocating funds?

WWA will implement effective corrective actions based on the root cause analysis.



Cost Sharing (Matching) Policy

For all Federal awards, WWA will only claim cost sharing funds (including cash and third-party in-kind contributions, (including funds committed by WWA or third parties) that meet the following requirements:

1. Are verifiable from the records of the WWA.
2. Are not included as contributions for any other Federal award.
3. Are necessary and reasonable for achieving the objectives of the award.
4. Are allowable under 2 CFR Part 200 Subpart E – Cost Principles.
5. Are not paid by the Federal Government under another Federal award, except where the program’s Federal authorizing statute specifically provides that Federal funds made available for the program can be applied to cost sharing requirements of other Federal programs.
6. Are provided for in the approved budget when required by the Federal awarding agency.
7. Conform to all other provisions 2 CFR Part 200.

It is the policy of WWA to value contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution unless award documents or agency regulations identify specific values to be used.

If a Federal awarding agency authorizes WWA to donate buildings or land for construction or facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching must be the lesser of:

1. The value of the remaining life of the property recorded in The Wisconsin Waterfowl Association’s accounting records at the time of donation.
2. The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the value described above at the time of donation.

Contributed volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor used for cost sharing or matching purposes shall be valued at rates consistent with those rates paid for similar work in the organization, including an estimate of reasonable fringe benefits. In cases in which the required skills are not found in the organization, rates used shall be consistent with those paid for similar work in the labor market. It is the policy of WWA to require volunteers to document and account for their contributed time.

When a third-party organization furnishes the services of an employee, WWA will value these services at the employee's regular rate of pay that is reasonable, necessary, allocable, and otherwise allowable, provided these services employ the same skill(s) for which the employee is normally paid by the third-party organization.

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only if prior approval of the awarding agency is obtained.



Program Income Policy

Program income means gross income earned by WWA that is directly generated by a supported activity or earned as a result of the award during the period of performance. Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under awards, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and principal and interest on loans made with award funds. Program Income can also include contribution made by recipients of service and interest on such contributions.

Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.

Program income earned during the project period shall be retained by WWA and, in accordance with awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the ways:

1. Added to funds committed to the project by the Federal awarding agency and recipient and used to further eligible project or program objectives.
2. With prior approval of the awarding agency, used to finance the cost sharing or matching requirement of the project or program.
3. Deducted from the total project or program allowable cost in determining the net allowable costs on which the federal agency (or other granter) share of costs is based. (when an agency authorizes the disposition of program income as in 1 or 2, program income in excess of any limits stipulated shall be used this way)

If the Federal awarding agency does not specify in its regulations or the terms and conditions of the award how program income is to be used, paragraph 3 shall apply automatically to all projects or programs.

There are no requirements governing the disposition of program income earned after the end of the period of performance of the award unless stipulated in the Federal agency (or other granter) regulations or the terms and conditions of the award. The Federal agency (or other granter) may negotiate agreements with WWA regarding appropriate uses of income earned after the end of the period of performance as part of the closeout process.

If authorized by Federal regulations or the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.



Budget and Program Revisions Policy

It is the policy of WWA to report deviations from budget or project scope or objective. It is also the policy of WWA to request prior approval from awarding agencies for any of the following program or budget revisions:

1. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
2. Change in key personnel (including employees and contractors) that are identified by name or position in the award.
3. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
4. The inclusion, unless waived by the awarding agency, of costs that require prior approval in accordance with Subpart E—Cost Principles (and listed in 2 CFR 200.407) as applicable.
5. The transfer of funds budgeted for participant support costs to other budget categories.
6. Subaward activities not proposed in the application and approved in the award. A change of subrecipient only requires prior approval if the agency (or other granter) or pass-through entity includes the requirement in the terms and conditions of the award. In general, a Federal agency or pass-through entity should not require prior approval of a change of subrecipient unless the inclusion was a determining factor in the merit review or eligibility process. This requirement does not apply to procurement transactions for goods and services.
7. Changes in the total approved cost-sharing amount.
8. The need arises for additional funds to complete the project. Before providing approval, the agency must ensure that adequate funds are available to avoid a violation of the Antideficiency Act.
9. Transferring funds between the construction and non-construction work under an award.
10. A no-cost extension (meaning, an extension of time that does not require the obligation of additional Federal funds) of the period of performance, other than any one-time extension authorized by the Federal agency in accordance with 2 CFR 200.308(g)(2). All requests for no-cost extensions should be submitted at least 10 calendar days before the conclusion of the period of performance. The agency (or other granter) may approve multiple no-cost extensions under a Federal award if not prohibited by Federal statute or regulation.

The awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for awards in which the Federal share of the project exceeds the Simplified Acquisition Threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. The Federal awarding agency may stipulate in the grant documents a higher percentage threshold at which prior approval is needed for budget line-item transfers, such as 25 percent of the total budget. The Federal awarding agency cannot permit a transfer that would cause any Federal appropriation to be used for purposes other than those consistent with the appropriation.

Budget revision requests are prepared by the Director of Administrative Services and reviewed by the Executive Director for compliance with grant documents and federal regulations.



Federal Equipment Standards Policy

WWA may occasionally purchase equipment that will be used exclusively on a program funded by a Federal agency. In addition to the general property and equipment policies of WWA, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a useful life of more than one year and a per-unit acquisition cost equal to \$10,000. The following policies shall apply regarding equipment purchased and charged to federal awards:

Title

Title to equipment acquired under a Federal award will vest upon acquisition in the Wisconsin Waterfowl Association. Unless a statute specifically authorizes the Federal agency to vest title in WWA without further responsibility to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title. Title must vest in WWA subject to the following conditions:

1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.
2. WWA will not encumber the property without approval of the Federal awarding agency or pass-through entity.
3. Use and dispose of the property in accordance with the policies below.

Management Requirements

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

1. Property records will be maintained that include the following:
 - a. a description of the property,
 - b. a serial number or other identification number,
 - c. the source of funding for the property (including the FAIN),
 - d. who holds title,
 - e. the acquisition date,
 - f. cost of the property,
 - g. percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
 - h. the location, use and condition of the property,
 - i. any ultimate disposition data including the date of disposal and sale price of the property.
2. A physical inventory of the property will be taken, and the results reconciled with the property records at least once every two years.
3. A control system will be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Maintenance procedures will be in effect to keep the property in good condition.



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5. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards.
6. When title to the equipment remains vested with the Federal awarding agency, WWA will submit an annual inventory listing of federally-owned property in its custody to the Federal awarding agency.

Use of Equipment

Equipment must be used by WWA in the program or project for which it was acquired as long as needed, whether the project or program continues to be supported by the Federal award, and WWA must not encumber the property without prior approval of the Federal awarding agency.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

During the time that equipment is used on the project or program for which it was acquired, WWA must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired.

WWA must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

When acquiring replacement equipment, WWA may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

Disposition

When title to the equipment is vested in WWA, and the equipment is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, disposition instructions will be requested from the Federal awarding agency if required by the terms and conditions of the Federal award.

Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

1. Items of equipment with a current per unit fair market value of \$10,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.



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2. Items of equipment with a current per-unit fair-market value in excess of \$10,000 may be retained or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit WWA to deduct and retain from the Federal share \$1,000 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Proper sales procedures will be in effect to ensure the highest possible return, if equipment is sold.

When title to the equipment is vested in the Federal awarding agency, upon completion of the Federal award or when the equipment is no longer needed, WWA must report the property to the Federal awarding agency for further Federal agency utilization.



Procurement Policy

Conflicts of Interest

WWA has a conflict of interest policy. For grant purposes, no employee, officer, agent, or board member of WWA will participate in the selection, award, or administration of a contract supported by an award if they have a real or apparent conflict of interest. Such a conflict of interest would arise when one of the persons listed below has a substantial financial or other interest in or a tangible personal benefit from an entity considered for a contract:

- An employee, officer, Board member, or agent involved in making the award.
- Their relative (including father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister).
- Their partner; or
- An organization which employs or is negotiating to employ or has an arrangement concerning prospective employment of any of the above.

Appropriate disclosure of any potential conflict of interest will also be sent to the federal (or other) awarding agency or pass-through entity.

No employee, officer, agent, or board member of WWA may solicit nor accept gratuities, favors, or anything of monetary value from contractors unless the gift is an unsolicited item of nominal value. An officer, employee, board member, or agent of WWA who accepts a gift, gratuity, favor, etc. shall be subject to disciplinary action. Vendors or bidders who offer a gift, gratuity, favor, etc. may be declared irresponsible bidders and may be debarred from bidding.

Organizational conflicts of interest are those where, because of relationships with a parent company, affiliate, or subsidiary organization, WWA is unable or appears to be unable to be impartial in conducting procurement action involving a related organization. WWA must disclose in writing any potential or actual organizational conflict of interest to pass-through or Federal awarding agency. WWA must provide the disclosure prior to engaging in a procurement or transaction using project funds with a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe. If the effects of the potential or actual organizational conflict of interest cannot be avoided, neutralized, or mitigated, WWA may be required to procure goods and services from other sources when using project funds.

General Procurement Standards under Federal Awards

Procurements associated with Federal awards are subject to the following:



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1. WWA will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase.
2. WWA will not divide large transactions into several smaller transactions for the purpose of avoiding any standard procurement procedures.
3. When appropriate, an analysis will be made between leasing and purchasing property or equipment to determine the most economical approach.
4. When appropriate for the procurement or use of common or shared goods and services, WWA may enter into State and local intergovernmental agreements or inter-entity agreements for procurement transactions. These or similar procurement arrangements using strategic sourcing may foster greater economy and efficiency. Documented procurement actions of this type (using strategic sourcing, shared services, and other similar procurement arrangements) will meet the competition requirements of this part.
5. WWA will consider use of Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
6. For construction projects of sufficient size, WWA may use value engineering clauses in contracts to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at overall lower cost.
7. WWA must award contracts only to responsible contractors that possess the ability to perform successfully under the terms and conditions of a proposed contract. WWA must consider contractor integrity, public policy compliance, proper classification of employees, past performance record, and financial and technical resources when conducting a procurement transaction.
8. WWA is responsible, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve WWA of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.
9. All procurements resulting in costs charged to a federal grant must be adequately documented in accordance with 2 CFR §200.403g.

Procurement Records

WWA will maintain records sufficient to detail the history of procurement. The extent of these records will vary depending on which methodology is used but will support that the cost was allowable, reasonable and properly allocated. Records may include, but are not necessarily limited to the following:

- a. Rational for the procurement method,
- b. Contract type selection,
- c. Contractor selection or rejection
- d. Basis for the contract price
- e. A copy of the contract documents awarded or issued.
- f. Basis for contract modifications; and
- g. Related contract administration actions.



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WWA will make available, upon request by the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition.

WWA will make available upon request, for the Federal awarding agency or pass-through entity, pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates.

Competition under Federal Awards

All procurement transactions under a Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards as outlined in §200.319 and §200.320. It's a good practice for other non-federal awards too. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids will be excluded from competing on those procurements.

Examples of situations that may restrict competition include but are not limited to:

1. Placing unreasonable requirements on firms for them to qualify to do business,
2. Requiring unnecessary experience and excessive bonding,
3. Noncompetitive pricing practices between firms or between affiliated companies,
4. Noncompetitive awards to consultants that are on retainer contracts,
5. Organizational conflicts of interest,
6. Specifying only a brand name product instead of allowing an equal product to be offered and describing the performance of other relevant requirements of the procurement, and
7. Any arbitrary action in the procurement process.

All solicitations will incorporate a clear and accurate description of the technical requirements for the property, equipment, or services being procured. The description may include a statement of the qualitative nature of the property, equipment, or service to be procured. When necessary, the description must provide minimum essential characteristics and standards to which the property, equipment, or service must conform. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to clearly and accurately describe the technical requirements, a "brand name or equivalent" description of features may be used to provide procurement requirements. The specific features of the named brand which must be met by offers must be clearly stated. All solicitations will also identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

All prequalified lists of persons, firms, or products which are used in acquiring goods and services will be current and include enough qualified sources to ensure maximum open and free competition. When



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establishing or amending prequalified lists, the recipient or subrecipient must consider objective factors that evaluate price and cost to maximize competition. Potential bidders will not be precluded from qualifying during the solicitation period.

This does not prohibit WWA from developing written procedures for procurement transactions that incorporate a scoring mechanism that rewards bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. This also does not prohibit WWA from making inquiries of bidders about these subjects and assessing the responses. Any scoring mechanism must be consistent with the U.S. Constitution, applicable Federal statutes and regulations, and the terms and conditions of the Federal award.

Methods of Procurement

WWA will use one of the following methods of procurement when Federal funds are involved. WWA may or may not use them for projects funded from other sources.

Informal Procurement Methods

These procurement methods expedite the completion of transactions, minimize administrative burdens, and reduce costs. Informal procurement methods may be used when the value of the procurement transaction under the Federal award does not exceed the simplified acquisition threshold (\$250,000).

Informal procurement methods include:

1. Micro-purchases (<= \$10,000).

- The aggregate amount of the procurement transaction does not exceed \$10,000.
- To the maximum extent practicable, WWA should distribute micro-purchases equitably among qualified suppliers.
- Micro-purchases may be awarded without soliciting competitive price or rate quotations if WWA considers the price to be reasonable. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Reasonableness is based on research, experience, purchase history or other information, including comparing the price to past purchases; comparing price to other online or available prices; and/or requesting prices from more than one vendor. Price reasonableness should be documented accordingly.
- Purchase cards may be used as a method of payment for micro-purchases.

2. Simplified Acquisitions (\$10,001 - \$250,000).

- The aggregate dollar amount of the procurement transaction is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold.
- If simplified acquisition procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources, as determined by WWA for the procurement.
- Prices may be obtained in written, verbal, or online search methods.



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Formal procurement methods. (> \$250,000)

Formal procurement methods are required when the value of the procurement transaction under a Federal award exceeds the simplified acquisition threshold. Formal procurement methods are competitive and require public notice. The following formal method of procurement is used for procurement transactions above the simplified acquisition threshold, or at a lower value when determined appropriate for the procurement by the Wisconsin Waterfowl Association:

1. Proposals

- Procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:
 - a. Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Public notice requirement may be fulfilled by establishing a post on the WWA website <<confirm>>.
 - b. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.
 - c. WWA must have written procedures for conducting technical evaluations and making selections.
 - d. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to WWA, with price and other factors considered.
- WWA may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.

Noncompetitive procurements (>\$10,000).

- There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurements can only be awarded if one or more of the following circumstances apply and proper justification is documented:
 - a. The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold.
 - b. The procurement transaction can only be fulfilled by a single source.
 - c. The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation.
 - d. The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the Wisconsin Waterfowl Association.
 - e. After soliciting several sources, competition is determined inadequate.

Contract Cost and Price



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WWA will perform a cost or price analysis for every procurement action in excess of \$250,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, WWA will make independent estimates before receiving bids or proposals. To arrive at an independent estimate of price, WWA will review similar price data from colleagues, online searches, and other research. The price estimate will be documented and saved with the procurement file.

Costs or prices based on estimated costs for contracts under a Federal award are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices would be allowable for WWA under Subpart E – Cost Principles-of the Uniform Administrative Guidance 2 CFR Part 200. The cost plus a percentage of cost method of pricing will not be adopted by WWA.

Contracting with Small and Minority Businesses, Women’s Business Enterprises, Veteran-owned businesses, and Labor Surplus Area Firms

When possible, and to the maximum extent allowed by law, WWA will ensure that small businesses, minority businesses, women’s business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor’s list) are considered as set forth below.

Such consideration means:

1. These business types are included on solicitation lists;
2. These business types are solicited whenever they are deemed eligible as potential sources;
3. Dividing procurement transactions into separate procurements to permit maximum participation by these business types;
4. Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;
5. Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring a contractor under a Federal award to apply this section to subcontracts.

Domestic preferences for procurement

WWA will, to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

For purposes of this section:

- (1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- (2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.



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The requirements of this section must be included in all subawards, contracts, and purchase orders under Federal awards.

Buy American Act

When applicable and when the Federal award requires, WWA will adhere to the requirements set forth in the Buy American Act, 41 U.S.C. §§ 8301-8305 with respect to the acquisition of steel, iron, and manufactured goods when they are acquired for public use.

Only unmanufactured articles, materials, and supplies that have been mined or produced in the United States, and only manufactured articles, materials, and supplies that have been manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured in the United States, shall be acquired for public use unless the head of the federal awarding agency or independent establishment concerned determines their acquisition to be inconsistent with the public interest or their cost to be unreasonable and a waiver is obtained.

This does not apply to:

- articles, materials, or supplies for use outside the United States.
- if articles, materials, or supplies of the class or kind to be used, or the articles, materials, or supplies from which they are manufactured, are not mined, produced, or manufactured in the United States in sufficient and reasonably available commercial quantities and are not of a satisfactory quality; or
- manufactured articles, materials, or supplies procured under any contract with an award value that is not more than the micro-purchase threshold (currently set at \$10,000).

Procurement of recovered materials

WWA will, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products.

Consultants and Contractors

Before a service provider can be engaged as a consultant, or independent contractor, approval and contracting procedures must be followed prior to the start of any work or performance of services. For professional services agreements charged to grants, all professional services agreements need to be reviewed to ensure that the service provided falls within the provisions of the funding agency. Consideration and evaluation will be given to in-house capabilities of personnel prior to contracting consultants and contractors.

Consulting agreements will specify the services to be provided, duration, and fee structure. WWA will ensure that it complies if a funding agency has a limit to the amount that a consultant may be paid with grant funds (i.e. daily cap or hourly rate cap).



Subrecipient and Contractor Determinations

WWA will make a case-by-case determination whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. In determining whether an agreement between WWA and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of agreement. WWA will use judgment in classifying each agreement as a subaward or a procurement contract.

Suspension and Debarment

WWA will verify that all contractors with a contract of \$25,000 or greater, and all subrecipients with whom WWA intends to do business is not excluded or disqualified in accordance with 2 C.F.R. Part 200, Appendix II (1) and 2 C.F.R. §§ 180.220 and 180.300. Verification methods are provided in 180.300, which include confirming in *SAM.gov* that a potential vendor or subrecipient is not suspended, debarred, or otherwise excluded from receiving Federal funds. The Director of Administrative Services shall perform the search on *SAM.gov*. Results of the screenings should be printed and placed in the procurement record.

Provisions Included in all Contracts

All of the following provisions, as applicable, should be included in all contracts and subawards:

- 1. Remedies:** All contracts for more than the simplified acquisition threshold (which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908), must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- 2. Termination:** All contracts in excess of \$10,000 must address termination for cause and for convenience by WWA, including the manner by which it will be effected and the basis for settlement.
- 3. Equal Employment Opportunity:** [Where applicable] Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
- 4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148):** [Where applicable] When required by Federal program legislation (The Davis-Bacon and Related Acts apply to contractors and



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subcontractors performing on federally funded or assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works), all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week.

WWA must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. WWA must report all suspected or reported violations to the Federal awarding agency.

The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. WWA must report all suspected or reported violations to the Federal awarding agency.

5. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708):** [Where applicable] All contracts awarded by WWA excess of \$100,000 for contracts that involve the employment of mechanics or laborers shall include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies, materials, or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
6. **Clean Air Act (42 U.S.C. 7401-7671q and the Federal Water Pollution Control Act (33 U.S.C. 1251 -1387), as amended:** [Where applicable] Contracts and subawards of amounts in excess of \$150,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.).



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Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

- 7. Debarment and Suspension (E.O.s 12549 and 12689):** For all contracts, WWA shall obtain from the contractor a certification or include a clause stating that the contractor certifies that it is not listed on governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.”
- 8. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** [Where applicable] Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- 9. Procurement of recovered materials.** For all contracts, WWA shall include a clause stating that as appropriate and to the extent consistent with law, contractor should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products.
- 10. Prohibition on certain telecommunications and video surveillance equipment or services.** For all contracts, WWA shall include a clause stating that contractor is prohibited from obligating or expending contract funds to:
 - (1) Procure or obtain covered telecommunications equipment or services as described in section 889 of [Public Law 115-232](#);
 - (2) Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or
 - (3) Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.
- 11. Domestic preferences for procurements.** For all contracts, WWA shall include a clause stating that as appropriate and to the extent consistent with law, contractor should, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).
- 12. Drug-Free Workplace (41 U.S.C. § 701-707 2 CFR 182):** For all contracts, WWA shall include a clause stating that the contractor certifies that it complies with Government-wide Requirements



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for Drug-Free Workplace (Grants).

- 13. Human Trafficking (22 U.S.C. § 7104 and 2 CFR 175):** For all contracts and subawards, WWA shall include a **clause stating the agreement is** subject to requirements of section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104); now located at 2 CFR Part 175: Trafficking in Persons.



Monitoring and Reporting Policy

Financial Reporting

WWA strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards.

Preparation of these reports shall be the responsibility of the Director of Administrative Services, subject to review and approval by the Executive Director.

WWA shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Information will be collected with the frequency required by the terms and conditions of the Federal award.

Monitoring and Reporting Program Performance

WWA is responsible for oversight of the operations of the Federal award supported activities. It is the policy of WWA to monitor its activities under Federal awards to ensure compliance with applicable Federal and other requirements and performance expectations are being achieved. Monitoring must cover each program, function, or activity.

Preparation of performance reports shall be the responsibility of the Project Manager, subject to review and approval by the Executive Director.

Performance reports will be submitted at the interval required by the awarding organization to best inform improvements in program outcomes and productivity.

Significant Developments

Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, WWA must inform the awarding organization as soon as the following types of conditions become known:

1. Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.
2. Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Tangible Personal Property Reporting:

Property may be provided by the awarding agency or acquired by the recipient with award funds. Federally-owned property consists of items that were furnished by the Federal government. WWA may be required to provide Federal awarding agencies with information concerning property in their custody



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annually, at award closeout or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned.

Recipients of Federal assistance awards may be required to provide Federal awarding agencies with information concerning property in their custody annually, at award closeout or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned. WWA will complete and submit a SF-428 reporting form and its attachments when it is required and requested from Federal awarding agency. This is a standard form used by awarding agencies to collect information related to tangible personal property (equipment and supplies) when required by a Federal financial assistance award.

Recipient Reporting of Subrecipient Data and Executive Compensation Information for Federal Funding Accountability and Transparency Act (FFATA)

A component of Public Law 109-282, the Federal Funding Accountability and Transparency Act of 2006 as amended (FFATA), requires most recipients of new Federal funds awarded on or after October 1, 2010, to report on subawards equal to or greater than \$30,000. This includes awards that are initially below \$30,000 but subsequent grant modifications result in an award equal to or greater than \$30,000.

The FFATA Subaward Reporting System (FSRS) tool can be accessed directly at www.sam.gov and serves as the collection tool for subaward data which will ultimately be distributed for publication and display on www.USASpending.gov. When WWA is a prime recipient, it is required to register with FSRS, collect the necessary data from subawardees, and file subaward reports by the end of the month following the month in which WWA awards any subaward greater than \$30,000.

FFATA prescribes specific pieces of information to be reported:

1. The Total Compensation and Names of the top five executives if:
 - More than 80% of annual gross revenues from the Federal government, and those revenues are greater than \$25M annually and
 - Compensation information is not already available through reporting to the SEC.
2. The following data about subawards greater than \$30,000:
 - Sub-awardee UEI (Unique Entity Identifier)
 - Sub-awardee Name
 - Sub-awardee Address
 - Amount of the Sub-award
 - Sub-award Obligation Action Date
 - Assistance Listing Number(s)
 - Federal Agency ID



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- Federal Agency Name
- Sub-award Project Description
- Sub-award Place of Performance
- Sub-award Number
- Total compensation and names of top five executives (same thresholds as for primes)



Subrecipient Monitoring Policy

Making of Subawards

WWA may make subawards of federal or other funds to other organizations. All subrecipients must agree to the subrecipient monitoring provisions described in the next section.

With respect to subrecipients, the Executive Director and the Project Manager shall determine an appropriate level of pre-award inquiry that shall be performed. The purpose of such inquiry, which may involve a site visit to a potential subrecipient, is to gain assurance that a potential subrecipient has adequate policies and procedures in place to provide reasonable assurance that it is capable complying with all applicable laws, regulations, and award provisions.

WWA will verify that the subrecipient is not excluded or disqualified in accordance with § 180.300. Verification methods are provided in § 180.300, which include confirming in SAM.gov that a potential subrecipient is not suspended, debarred, or otherwise excluded from receiving Federal funds.

Elements of Subaward

WWA will ensure that every subaward is clearly identified to the subrecipient as a subaward and include the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modifications. When some of this information is not available, WWA will provide the best information to describe the Federal award and subaward.

Subaward agreements shall include all information necessary to identify the funds as federal funding, including:

1. Subrecipient name (which must match registered name for Unique Entity Identifier).
2. Subrecipient's Unique Entity Identifier.
3. Federal Award Identification Number (FAIN).
4. Federal Award Date.
5. Subaward Period of Performance Start and End Date.
6. Amount of Federal Funds Obligated by this action.
7. Total Amount of Federal Funds Obligated to the subrecipient.
8. Total Amount of the Federal Award.
9. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
10. Name of Federal awarding agency, pass-through entity, and contact information.
11. Assistance Listing Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listing number at time of disbursement.
12. Identification of whether the award is R&D; and
13. Indirect cost rate for the Federal award (including if the de minimis rate is charged)

Subaward agreements shall identify all requirements of the subaward, including requirements imposed by Federal statutes, regulations, and the terms and conditions of the Federal award.



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Subaward shall include any additional requirements that WWA imposes on the subrecipient for the pass-through entity to meet its responsibilities under the Federal award. This includes information and certifications (per 2 CFR § 200.415) required for submitting financial and performance reports that the pass-through entity must provide to the Federal agency.

Subawards shall require that subrecipients permit WWA and auditors access to the subrecipient's records and financial statements, as necessary.

Subawards shall include appropriate terms and conditions concerning the closeout of the subaward.

Risk Assessment

WWA will evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, which may include consideration of such factors as:

1. The subrecipient's prior experience with the same or similar subawards.
2. The results of previous audits including whether the subrecipient receives a Single Audit in accordance with 2 CFR Part 200 Subpart F, and the extent to which the same or similar subaward has been audited as a major program.
3. Whether the subrecipient has new personnel or new or substantially changed systems.
4. The extent and results of Federal awarding agency monitoring (i.e., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Monitoring of Subrecipients

When WWA utilizes Federal funds to make subawards to subrecipients, WWA is subject to a requirement to monitor each subrecipient to provide reasonable assurance that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. In fulfillment of its obligation to monitor subrecipients, the following policies apply to all subawards of Federal funds made by WWA to subrecipients:

1. WWA will review programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern.
2. WWA will ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
3. WWA will issue a management decision for audit findings pertaining to the subaward as required by 2 CFR Part §200.521. WWA is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If the subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (meaning has not been debarred



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or suspended), WWA may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with section §200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of WWA to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

4. Ongoing monitoring of subrecipients by WWA will inherently vary from subrecipient to subrecipient, based on the nature of work assigned to each subrecipient. Depending upon the Wisconsin Waterfowl Association's assessment of risk posed by the subrecipient, the following monitoring tools may involve any or all of the following:
 - a. Regular contacts with subrecipients and appropriate inquiries regarding the program.
 - b. Monitoring subrecipient budgets.
 - c. Performing site visits to the subrecipient to review program operations, financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward.
 - d. Providing subrecipients with training and technical assistance on program-related matters.
 - e. Establishing and maintaining a tracking system to ensure timely submission of all reports required of the subrecipient.
5. Documentation shall be maintained in support of all efforts associated with the Wisconsin Waterfowl Association's monitoring of subrecipients.

Subrecipient Noncompliance

In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward, the Executive Director and project manager shall determine responsive actions. Such actions may consist of any of the following actions:

- Increasing the level of supporting documentation that the subrecipient is required to submit on a monthly or periodic basis.
- Requiring that subrecipient prepare a formal corrective action plan for submission.
- Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement.
- Requiring documentation of changes made to policies or forms used in administering the subaward.
- Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the fiscal or grant administration staff.
- Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient.
- Arranging with an outside party for periodic on-site monitoring visits.
- Reimbursing after-the-fact, and not provide advances.
- Requiring review and approval for each disbursement and all out-of-area travel.
- As a last resort, terminating the subaward relationship and seeking an alternative.



Record Retention and Access Policy

Record Retention

Financial records, supporting documents, statistical records, and all other records pertinent to a Federal award must be retained for a period of 3 years (or a longer time if required by grant terms and conditions) from:

1. The date of submission of the final expenditure report or,
2. For Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as reported to the Federal awarding agency or pass-through entity.

WWA will retain these records for non-federal awards as well.

Records for real property or equipment. Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the Wisconsin Waterfowl Association's fiscal year in which the program income is earned.

Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable.

- a. If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
- b. If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Exceptions

The only exceptions are the following:

1. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
2. When WWA is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
3. When records are transferred to or maintained by the Federal awarding agency or pass-through entity.



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Single Audit Records

Although the Uniform Guidance only requires retention of audit documentation for a minimum period of three years, the auditing standards (AICPA, Professional Standards, AU-C sec. 230), extend the retention requirement to five years. Therefore, if a federal award is chosen for testing during a single audit performed under 2 CFR Part 200, Subpart F, those records will be kept for the required five years.

Access to Records

The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, will have the right of access to any documents, papers, or other records of WWA which are pertinent to the Federal award, to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the Wisconsin Waterfowl Association's personnel for the purpose of interview and discussion related to such documents.



Grant Closeout Policy

Close Out of Federal Awards

WWA shall follow the close out procedures described in 2 CFR Part §200.344, and in the grant agreements as specified by the Federal awarding agency or pass-through entity:

1. In the case of a prime recipient relationship, WWA will submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by or the terms and conditions of the award, unless an extension is requested and justified by tWWA, and approved by the awarding agency.
2. In the case of a subrecipient relationship, WWA will submit, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award, unless an extension is requested and justified by WWA and approved by the pass-through entity.
3. Unless the awarding agency or pass-through entity authorizes an extension, WWA will liquidate all financial obligations incurred under the Federal award not later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.
4. WWA will promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that is not authorized to be retained by WWA for use in other projects.
5. Consistent with the terms and conditions of the Federal award, the Federal awarding agency or pass-through entity must make a settlement with WWA for any upward or downward adjustments to the Federal share of costs after closeout reports are received.
6. WWA will account for any real and personal property acquired with Federal funds or received from the Federal government.



Annual Audit Policy

When WWA expends \$1,000,000 or more of Federal awards during the fiscal year, a single or program-specific audit must be conducted for that fiscal year. WWA may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit. The determination of when a Federal award is expended is based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require WWA to comply with Federal statutes, regulations, and the terms and conditions of Federal awards.

Single Audit

When WWA expends \$1,000,000 or more in Federal awards during the fiscal year, a single audit conducted in accordance with 2 CFR Part §200.514 Scope of audit must be performed except when it has the option to and elects to have a program-specific audit conducted in accordance with the paragraph below.

Program-Specific Audit

When WWA expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, WWA may elect to have a program-specific audit conducted in accordance with 2 CFR Part §200.507 Program-specific audits.

When WWA expends less than \$1,000,000 of Federal awards during the fiscal year in Federal awards, it is exempt from Federal audit requirements for that year, but records will be made available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

Schedule of expenditures of Federal awards

The Director of Administrative Services will be responsible for preparing a schedule of expenditures of Federal awards for the fiscal year, which will include the total Federal awards expended as determined in accordance with 2 CFR Part §200.502. At a minimum, the schedule will:

1. List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name.
2. For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity will be included.
3. Provide total Federal awards expended for each individual Federal program and the Assistance Listing number or other identifying number when the Assistance Listing information is not available. For a cluster of programs also provide the total for the cluster.
4. Include the total amount provided to subrecipients from each Federal program.
5. Include notes that describe that significant accounting policies used in preparing the schedule and note whether WWA elected to use the de minimis cost rate.



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Audit services

In procuring audit services, WWA will follow the procurement standards prescribed by the Procurement Standards in 2 CFR Part §200.317 through §200.327 (See Procurement Standards Policy). In requesting proposals for audit services, the objectives and scope of the audit must be made clear, and the non-Federal entity must request a copy of the audit organization's peer review report which the auditor is required to provide under GAGAS. Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price.

The Executive Director and/or Board of Directors is responsible for making the final approval and selection of the audit firm.

Audit engagement

The Director of Administrative Services is responsible for the coordination of WWA staff to ensure the audit work is completed in an efficient manner and is the main auditor contact.

Upon completion of the audit, the Auditors will review the audit report and any management comments with the Board of Directors for their final approval of the audit reports.

Reporting package submission

As required by 2 CFR Part §200.512, once the audit is completed, it is the responsibility of WWA to ensure that the data collection form and the reporting package are electronically submitted to the Federal Audit Clearinghouse. The audit must be completed, and the data collection form and reporting package must be submitted within the earlier of thirty calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day.



Human Trafficking Policy

In compliance with applicable provisions of 2 CFR § 175, Award Term for Trafficking in Persons, WWA strictly forbids employees, contractors, subrecipients, and its subrecipient's employees from engaging in human trafficking-related activities. This includes, but is not limited to, the following:

- Engaging in trafficking in persons.
- Procuring commercial sex acts during the performance of their duties.
- Using forced labor.
- Using child labor.
- Using any individual held in slavery or servitude.
- Destroying, concealing, confiscating, or otherwise denying access by an employee to the employee's identity or immigration documents, such as passports or drivers' licenses.
- Using misleading or fraudulent recruitment practices, such as failing to disclose, in a format and language accessible to the worker, basic information or making material misrepresentations during the recruitment of employees regarding the key terms and conditions of employment, including wages and fringe benefits, the location of work, the living conditions, housing and associated costs (if employer or agent provided or arranged), any significant cost to be charged to the employee, and, if applicable, the hazardous nature of the work.
- Using recruiters that do not comply with local labor laws of the country in which the recruiting takes place.
- Charging employees recruitment fees.
- Failing to provide, when portions of contracts or subcontracts are performed outside their home country, return transportation, or pay for the cost of return transportation upon the end of employment for an employee who is not a citizen of the host country in which the work is taking place and who was brought into that county for the purpose of working on our behalf.
- Providing return transportation or paying the cost of return transportation for an employee that is the victim of trafficking, child labor or slavery and is seeking victim services or legal redress in the country of employment, or providing return transportation or paying the cost of return transportation for an employee that is a witness in an enforcement action related to human trafficking, when the return transportation obstructs victim services, legal redress, or witness activity.
- Providing or arranging housing that fails to meet the host country housing and safety standards.
- Failing to provide an employment contract, recruitment agreement, or similar work document in writing and in a language the employee understands, to the extent such work documents are required by law or contract to be in writing.
- Failing to provide an employment contract, recruitment agreement, or similar work document that, to the extent the work documents are required by law or contract to be in writing, does not include details about the work description, wages, prohibitions on recruitment fees, work location(s), living accommodations and associated costs, time off, roundtrip transportation arrangements, grievance process, and the content of applicable laws and regulations that prohibit trafficking in persons.
- Failing to provide an employment contract, recruitment agreement, or similar work document to an employee at least five days prior to the employee relocating if the employee must relocate to perform the work and to the extent the work documents are required by law or contract to be in writing.

WWA requires all employees to support the human rights of others and to abide by this Human Trafficking Policy. Any violation of this Policy may result in employee discipline, up to and including termination of employment. Any violation of this Policy by contractors, subrecipients, or subrecipient's employees, may result in the termination of their contract or subaward.



GRANT ADMINISTRATION POLICIES AND PRACTICES HANDBOOK

Suspected or possible violations of this Policy should be reported directly to the Executive Director. Any person who has knowledge of or receives information of possible violations under this Policy must notify the Executive Director immediately. Failure to report such knowledge or information may result in employee discipline, up to and including termination of employment.

All reports will be quickly and thoroughly investigated. To the extent possible, employee confidentiality and that of any witnesses will be protected against unnecessary disclosure. The Wisconsin Waterfowl Association, however, cannot guarantee that an employee's statement will never be disclosed, as information sometimes must be shared in order to further an investigation. Also, in the event of legal or administrative proceedings, records and information maintained by WWA may be subject to disclosure. This confidentiality policy does not restrict employees from discussing matters related to the investigation with coworkers.



Appendix A: Project Tracking

<<insert sample tracking Spreadsheet>>