



**Department of Administration
Division of Enterprise Technology**



TEACH Information Technology Infrastructure Grants Monitoring Plan

Effective January 1, 2019

Introduction

In fiscal year 2016 (FY16), 2015 WI Act 55 of the Wisconsin State Legislature established Technology for Educational Achievement (TEACH) Information Technology Infrastructure Grants which are administered by the Department of Administration (DOA), Division of Enterprise Technology (DET). DET commits to providing effective oversight and monitoring for the Infrastructure Grants to ensure the purpose and intent of the grants identified in 16.9945 (1), *Wis. Stats.*, are met. DET plans to accomplish this by:

- Ensuring appropriate use of state funds.
- Documenting grant expenditures.
- Verifying funds are used for the terms specified in grant agreements.
- Verifying grant awards are within eligible amounts.

A robust TEACH Infrastructure Grants Monitoring Plan is necessary to ensure the TEACH Information Technology Infrastructure Grants comply with their purpose of improving technology infrastructure for rural school districts and public libraries. This TEACH Information Technology Infrastructure Grants Monitoring Plan (Monitoring Plan) defines the expectations for grants oversight and monitoring of the TEACH Infrastructure Grants.

To create an effective Monitoring Plan, DET will allocate the necessary resources to accomplish the goals of the Monitoring Plan. DET's goal is to provide the level of oversight and monitoring that will provide accurate data on the performance of the TEACH Information Technology Infrastructure Grants and meet the following objectives:

- Ensure only eligible school districts and public libraries receive grant funds.
- Verify grant awards do not exceed the maximum biennial award available to eligible entities.
- Ensure only approved infrastructure and services are purchased.
- Ensure purchases are made within the grant purchase period.

- Verify purchased infrastructure and services are onsite and being utilized by grantees for student or patron benefit.
- Ensure appropriate and timely expenditure of grant funds.
- Prevent fraud and abuse.

Assessment of Risk

The State of Wisconsin assumes risk in awarding and administering TEACH Infrastructure Grants. Measures must be taken to assess, and assign grants a level of risk. Grants must then be monitored to reduce their risk and lessen the opportunity for fraud and abuse. Grant risk can be reduced by properly documenting the purpose and conditions of the TEACH Infrastructure Grants. It can also be reduced by ensuring grant funds are properly used throughout the grant purchase period.

Each TEACH Information Technology Infrastructure Grant will have a level of risk assigned to it. The assignment of risk will be based upon grantee compliance, grantee performance and grant size.

Risk associated with grantee compliance concerns the possibility that a grantee may violate state statutes, fail to comply with the grant agreement and/or statutory requirements, fail to adhere to DOA – TEACH grant policies or be at risk for fraud and abuse.

Risk associated with grantee performance concerns the possibility that a grantee will not deliver the desired outcome for the grant with the infrastructure purchases made. Performance risk could be a factor even when the grantee has no compliance violations.

Risk associated with grant size concerns the probability that grants that are larger in size have a greater risk of errors occurring. Risk by grant size will be determined by the amount of funds awarded or the number of infrastructure items purchased.

TEACH Infrastructure Grants will be assigned risk as follows:

- **Low-Risk:** All Infrastructure Grants will be initially assessed as low-risk unless and until they meet the identifying qualifications for a medium-risk or high-risk grant.
- **Medium-Risk:** Infrastructure Grants will be assessed as medium-risk if they have performance-based risk factors, including:
 - Failure to submit timely reports;
 - Incorrect documentation submitted;
 - Frequent requests for extensions; or

- No onsite monitoring within the past 3 years from when the Monitoring Plan is enacted.
- **High-Risk:** Infrastructure grants will be assessed as high-risk if they have compliance-based risk factors, including:
 - Complaints (citizen, state agency, etc.);
 - Grantee submits altered documentation;
 - Grantee has been previously assessed as high-risk; or
 - Grantee receives a finding during an onsite monitoring visit.

Infrastructure Grants will also be assessed as high-risk if they:

- Are an award more than \$50,000; or
- The organization has purchased more than 50 of the same infrastructure type.

Grants Monitoring Plan

To successfully accomplish the goals and objectives of the TEACH Information Technology Infrastructure Grants Monitoring Plan, grant monitoring should not be a one-time event. Rather, grants should be reviewed periodically throughout the life of the grant agreement. Therefore, monitoring for TEACH Infrastructure Grants will be conducted in the following formats: periodic desk review, onsite monitoring visits and grant close-out.

Periodic Desk Review: As grant documentation is periodically submitted for all TEACH Infrastructure Grants, a TEACH grants specialist will review the documentation and grant information to ensure compliance with the TEACH Information Technology Infrastructure Grant Program. Documentation may include, but is not limited to, grant applications, reimbursement requests, budget transfers, technical assistance requests, and email requests.

Onsite Monitoring Visits: During the purchase period of each fiscal year's grant agreements, a TEACH grants specialist will conduct onsite monitoring of TEACH Information Technology Infrastructure Grants for both school districts and public libraries as follows:

- 10% of low-risk grants;
- 25% of medium-risk grants; and
- 100% of high-risk grants.

Additionally, onsite monitoring visits will be scheduled when and if egregious infractions of the grant agreement or DOA TEACH policies are discovered or suspected during a periodic desk review. TEACH reserves the right to review grant documentation for the four previous grant years during onsite monitoring as stated in DOA procedures.

Both onsite and periodic desk review begin with the issuance of a notification email. The purpose of the email correspondence is to notify grant recipients that a grant review will be conducted. The email identifies date(s) when monitoring is conducted, grant period under review, and scope of the review. The email correspondence may also include a request for documentation that should be made available for review prior to onsite visit. These records might include, but are not limited to invoices, grant applications, budget transfers, and email requests. A monitoring specialist will call and schedule a time that is convenient for onsite monitoring visit with grant recipient.

A TEACH Information Technology Infrastructure Grant Onsite Monitoring Visit Checklist (Attachment A) will be completed for each grant that undergoes an onsite monitoring visit. A copy of the completed checklist will be given to the grantee during the onsite monitoring visit and the original will be placed in the grant file. If a finding is determined, a written report of the results of the onsite monitoring visit and copy of the Onsite Monitoring Checklist will be delivered to the grantee within 5 business days of the onsite monitoring visit. The Onsite Monitoring Written Report *may* include the following: kudos, best practices, recommendations, findings, deadline to respond with corrective action plan and the appeals process.

- **Kudos:** Kudos provide positive feedback in identified areas grant recipients have excelled.
- **Best Practices:** Best practices are process that grant recipients have historically found beneficial.
- **Recommendations:** A recommendation provides a course of action that will correct an issue that has been identified by providing improvements.
- **Findings:** A finding is a deficiency in controls, noncompliance with regulations, grant contract.

All documentation related to the onsite monitoring visit will be kept in the grant file. Grantees who are given a finding will need to respond in writing to the Onsite Monitoring Written Report. Grantees with high-risk factor finding *may* be required to submit a Corrective Action Plan (CAP). A Corrective Action Plan is a proposal created by the grantee, intended to address and correct findings to ensure compliance with the grant agreement. TEACH will notify grantee if a CAP is required. A CAP should be submitted to teach@wisconsin.gov within 15 business days after grantee has received notification and must subsequently be approved by TEACH.

Grant Close-Out: As final payments are processed for TEACH Information Technology Infrastructure Grants, grant specialists will conduct a final review of grant activity to ensure compliance with the grant agreement, DOA policies, state statute, etc. This includes, but is not limited to, review of expenditures and electronic files, and documentation verification.

Future Monitoring: Grants will assume the same level of risk they had in the previous fiscal year with the following exceptions:

- Low-risk grants that have not had an onsite monitoring visit in the last 3 years will be assessed as high risk in the upcoming fiscal year.
- Medium-risk grants will be reassessed case by case to determine risk level.
- High-risk grants that have 2 years without findings will be assigned medium-risk.

Appeals Process

TEACH Information Technology Infrastructure Grantees who receive a finding during the onsite monitoring process and disagree with the results, must submit an Appeal within 15 business days of onsite monitoring visit and delivery of findings report. If grantees wish to appeal, they may submit their request to teach@wisconsin.gov. The appeal should include: 1) the finding they are appealing and 2) justification for the appeal. TEACH will deliver the appeal to the Director of the DET Bureau of Policy and Budget. The Director will provide the grantee a final decision regarding the appeal within 10 business days of its receipt.

Staff Assignment

Grant specialists for the TEACH Infrastructure Grants Program are responsible for ensuring that Infrastructure Grants are monitored according to this Monitoring Plan. Monitoring may be conducted through periodic desk reviews, onsite monitoring visits, grant close-out and other available state resources. Grant specialists will ensure all related grant and monitoring documents are kept on file (physically and/or electronically) for 4 years.