# ASSURANCES FOR FEDERAL NON-CONSTRUCTION PROJECTS

**FEDERAL AUDIT REQUIREMENTS,**

**STATE ASSURANCES OF DISASTER APPLICATION SUBGRANTEES**

**SECTION 1: ASSURANCES FOR FEDERAL NON-CONSTRUCTION PROGRAMS**

Selected Definitions:

* “Federal award” refers to the Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly through a pass-through entity (2 C.F.R. § 200.38);
* “Pass-through entity” means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program (2 C.F.R. § 200.74) ;
* “Non-Federal entity” or “subrecipient” refers to a state, local government, Native American Tribal government, institution of higher education, or nonprofit organization that carries out a Federal award as a subrecipient (2 C.F.R. § 200.69);
* “Recipient” means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program (2 C.F.R. § 200.86); “Subaward” means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity; it does not include payments to a contractor (2 C.F.R. § 200.92)
* “Subrecipient” means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program: but does not include an individual that is a beneficiary of such program (2 C.F.R. § 200.93)

**As the duly authorized representative of the applicant, I certify that the applicant:**

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to:
	1. Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin;
	2. Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681- 1683, and 1685-1686), which prohibits discrimination on the basis of sex;
	3. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
	4. the Age Discrimination Act of 1975, as amended (42 U. S.C. §§6101-6107), which prohibits discrimination on the basis of age;
	5. the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
	6. the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
	7. §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
	8. Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
	9. any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and,
	10. the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
9. Will comply, as applicable, with the provisions of the Davis Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327- 333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following:
	1. institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514;
	2. notification of violating facilities pursuant to EO 11738;
	3. protection of wetlands pursuant to EO 11990;
	4. evaluation of flood hazards in floodplains in accordance with EO 11988;
	5. assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.);
	6. conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.);
	7. protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and,
	8. protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93- 205).Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provides for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
20. Will comply with the required financial and compliance audits in accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR §200 et seq.)

**SECTION 2: FEDERAL AUDIT REQUIREMENTS**

All non-Federal entities, to include State Governments, Native American Tribal Governments, Local Governments, Institutions of Higher Education, Hospitals or other Non-Profit Organizations, that expend $750,000.00 or more during the non-Federal Entity’s fiscal year in Federal awards must have a single or program specific audit conducted for that year in accordance with the Single Audit Act of 1996 (P.L. 104-156) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart F).

Audits shall be made annually unless the non-Federal entity meets the provisions for biennial audits provided in 2 CFR Part 200, Subpart F. Any biennial audit must cover both years with the biennial period.

The Audit shall be made by an independent auditor. An independent auditor is a state or local government auditor or a public accountant who meets the independence standards specified in the General Accounting Office’s Standards for Audit of Governmental Organizations, Programs, Activities, and Functions.

The audit report shall state that the audit was performed in accordance with the provisions of 2 CFR Part 200, Subpart F.

The reporting requirements for audit reports shall be in accordance with the American Institute of Certified Public Accountants “State and Local Governments – Audit and Accounting Guide” issued in 2016. The federal government has approved the use of the audit guide.

In addition to the audit report, the subrecipient shall provide comments on the findings and recommendations in the report, including a plan for corrective action taken or planned and comments on the status of corrective action taken on prior findings. If corrective action is not necessary a statement describing the reason it is not should accompany the audit report.

The subrecipient agrees that the Pass-through entity, the Legislative Auditor, the State Auditor, and any independent auditor designated by the Pass-through entity shall have such access to subrecipient’s records and financial statements as may be necessary for the Pass-through entity to comply with the Single Audit Act and 2 CFR Part 200, Subpart F.

Recipients of Federal awards from subrecipients are also required to comply with the Single Audit Act and 2 CFR Part 200, Subpart F.

The subrecipient agrees to retain documentation to support the schedule of expenditures of Federal awards.

The audit must be completed and the reporting package described in 2 CFR Part 200, Subpart F must be submitted within the earlier of 30 calendar days after receipt of the auditor’s report(s), or nine months after the end of the audit period.

If required to undergo a single or program-specific audit, an electronic copy of the Audit Reporting Package (including Form SF-SAC) should be submitted to the Federal Audit Clearinghouse (FAC) at: <https://harvester.census.gov/facides/>. Once the Audit Reporting Package is filed with the FAC, email Wisconsin Emergency Management (WEM) at DMASingleAudits@wisconsin.gov to notify WEM that your Audit Reporting Package has been submitted.

**SECTION 3: STATE ASSURANCES OF DISASTER APPLICATION SUBRECIPIENTS**

In accordance with the State Department of Military Affairs, Division of Emergency Management, State Administrative Plan, as a subrecipient I agree to the following:

1. Subrecipient’s Duties

 The subrecipient shall perform the tasks specified in the State Administrative Plan and shall complete the tasks therein during the period specified in the Federal/State Agreement.

1. Terms for Reimbursement
2. The Department of Military Affairs, Wisconsin Division of Emergency Management, shall reimburse the subrecipient their eligible costs incurred by the subrecipient in accordance with the Hazard Mitigation Grant Program. This reimbursement will be made from funds made available through the Federal Emergency Management Agency (P.L. 93-288 as amended by P.L. 100-707) and the State Legislature. The subrecipient shall be reimbursed only for those costs specified in the approved Hazard Mitigation Grant and supplements thereto.
3. The Department of Military Affairs, Division of Emergency Management, shall reimburse the federal and state shares to the subrecipient in accordance with the requirements specified in the Federal/State Agreement.
4. All claims for reimbursement shall be supported by written documentation including, but not limited to, receipts, invoices, bidding documents, procurement plans, equipment logs, material logs, and personnel/payroll data.
5. Reimbursement for costs will not be paid on any encumbrance made by the subrecipient prior to the dates as specified in an approved award or for purposes that fall outside of the scope of the approved project without approval by both the Federal awarding agency, Federal Emergency Management Agency, and pass-through entity, Department of Military Affairs, Wisconsin Emergency Management Division.
6. Per 2 CFR Part 25, register and maintain an active SAM (<http://www.sam.gov>) registration with current information through the life of the subaward. The subrecipient is required to review and update on an annual basis from the date or initial registration or subsequent updates in information in the SAM database to ensure it is current, accurate, and complete.

3. Records and Documentation

* 1. The subrecipient shall be responsible for keeping records that fully disclose the amount and disposition of funds and the total costs of each project for which the funds are provided. The accounting procedures utilized by the subrecipient shall provide for the accurate and timely recording of the receipt of funds and expenditures.
	2. The books, records, documents, and accounting procedures and practices of the subrecipient relevant to this agreement are subject to examination by the pass-through entity, Department of Military Affairs, Wisconsin Emergency Management Division, by either the legislative auditor or state auditor, as appropriate, and by the federal awarding agency.
	3. All accounts and records shall be retained by the subrecipient for a period of three years after completion of the final audit of the declaration or until all litigation, claims, or audit findings involving the records have been resolved, whichever is later.
	4. The subrecipient shall provide written quarterly progress reports on a form prescribed by the Department of Military Affairs, Division of Emergency Management.

4. Miscellaneous

1. When the Department of Military Affairs, Division of Emergency Management, finds that there has been a failure to comply with the provisions of this agreement or with provisions of the Hazard Mitigation Grant Program, or that the purposes for the funds have not been, or will not be fulfilled, notwithstanding any other provisions of this agreement to the contrary, the Department of Military Affairs, Division of Emergency Management, as the pass-through entity, may take such action as it deems necessary and appropriate to protect the interest of the federal awarding agency and State of Wisconsin, including:
	1. Temporarily withhold cash payments pending correction of the deficiency by the Subrecipient or more severe enforcement action by the Federal awarding agency (Federal Emergency management Agency) or pass-through entity (Department of Military Affairs, Wisconsin Emergency Management Division).
	2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
	3. Wholly or partly suspend or terminate the Federal award.
	4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency)
	5. Withhold further Federal awards for the project or program.
	6. Take other remedies that may be legally available, such as referring cases of documented fraud, waste and abuse to the Office of Inspector General for further prosecution.
2. The State of Wisconsin and the Department of Military Affairs, Wisconsin Emergency Management, its agents and employees shall not be liable to the subrecipient, or to any individuals or entities with whom the subrecipient contracts for any direct, indirect, incidental, consequential, or other damages sustained or incurred as a result of activities, actions or inactions on the part of the subrecipient for services rendered pursuant to the Award Agreement. The subrecipient agrees to indemnify and save and hold the Department of Military Affairs, Wisconsin Emergency Management, its agents and employees harmless from all claims or causes of action arising from the performance of this award by the subrecipient or subrecipient’s agent or employees.
3. The Department of Military Affairs’ authorized agent for the purposes of this contract is Jeff Whittow, Administrative Officer, Wisconsin Emergency Management.

By signing below, I hereby agree that my jurisdiction/agency will abide by all terms and conditions of the preceding documents:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Authorized Certifying Official (Print)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Authorized Certifying Official Title

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Applicant Organization Date