



# TOURISM CAPITAL GRANT PROGRAM

Version: March 13, 2023

## 1.0 GENERAL INFORMATION

### 1.1 Introduction

The Tourism Capital Grant Program (“Program”) provides funding to assist local and tribal governments and nonprofit organizations to restore, through capital investments, tourism related economic activity impacted by the COVID-19 pandemic.

### 1.2 Granting Agency

This grant program is administered by the Department of Administration (“DOA”) which is the sole point of contact for the State of Wisconsin. All communications with DOA should be directed to the following email address: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

### 1.3 Grant Agreement Term

The grant agreement shall be effective on the execution date and shall be in force until all eligible activities are completed and all required documents are submitted to DOA. Expenses must be incurred between March 3, 2021, and December 31, 2024 and all projects completed by December 31, 2024.

### 1.4 Semi-Annual Reports Required

Grantees shall submit semi-annual reports (every six months) to DOA summarizing the use of funds and describing the impact targeted by the grantee, unless more frequent or enhanced reporting is required pursuant to the grant agreement. DOA will supply a reporting document for completion by grantees and prescribe the dates upon which the semi-annual reports are due. DOA reserves the ability to update/revise the reporting form over time to collect information necessary to meet its own obligations to report to the U.S. Department of Treasury, monitor grantees, and keep the public informed.

### 1.5 Recordkeeping

Grantees must maintain for at least five years following the end of the grant’s performance period records sufficient to demonstrate that the expenses were compliant with obligations under state and federal law, and the grant agreement.

### 1.6 Public Disclosure

Copies of the application materials, excluding materials deemed to be confidential and proprietary information on Appendix B: Designation of Confidential and Proprietary Information (DOA-3027), the grant agreement and any other related material will be made available for public inspection in accordance with applicable Wisconsin law.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

### 1.7 Compliance with Applicable Law

As outlined in the grant agreement, Grantee is solely responsible for demonstrating that payments it receives under the Program meet the eligibility requirements set forth under the agreement, state and federal law, and state and federal guidance. Grantee agrees as part of its grant agreement to hold DOA and the State harmless for any audit disallowance related to the eligibility of costs or revenues, irrespective of whether the audit is ordered by federal or state agencies or by the courts and will be solely responsible for repaying the ineligible amounts (plus any assessed interest, costs, or fees) to the State or the federal government.

## **2.0 FREQUENTLY ASKED QUESTIONS**

Below are answers to many of the questions that grantees have submitted to the Program. These answers have been revised in light of recent guidance from the U.S. Department of the Treasury that significantly reduced the federal regulations applicable to the Program.

If you do not believe your question has been answered below, or if you have additional questions, please submit your follow-up to: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

### **Grant Agreements**

#### **2.1 When will grant agreements be executed?**

DocuSign versions of the grant agreements have been distributed to all grantees. Grantees should complete all required fields in the DocuSign agreement and submit it to the Program at their earliest convenience. Although the Program expects to issue an amendment to the grant agreement that will reflect changes made in response to recent Treasury guidance, the Program recommends that grantees execute the current version of the agreement in order to avoid delays in receiving grant funds. If you have not received your DocuSign version of the agreement or have any questions about the agreement, please contact the Program at: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

#### **2.2 Are you taking comments/questions about the grant agreement?**

The Program is not anticipating making amendments to the grant agreement for individual grantees. The Program is accepting comments and questions via the Program email: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

#### **2.3 How do we change information, such as the authorized signatory on the Grant Agreement, the DocuSign contact, or the primary point of contact for the program?**

Please send an email to the program email box ([TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov)) with the information that you would like to change, add, or confirm. You can provide the contact information for more than one person attached to the program and re-assign signatories. For example, in the context of the authorized signatory, send an email stating the grant project ID, the former authorized signatory name and contact details, and the new signatory's information.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

If you are interested in knowing which email address we have on file, please review the information you submitted in the contact information survey.

### **2.4 Is there a deadline for getting the grant agreement signed?**

No, there is not a deadline currently in place for signing the agreement; however, funds are not available until an agreement has been signed and a funding request has been submitted and approved.

### **Communications and Training**

### **2.5 Is there a specific contact person for each grantee?**

No. There is not a specific contact person for each grantee. Any questions should be directed to the program mailbox for the grant. The program email is [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov). Program staff monitor the mailboxes and will respond as quickly as possible. If you need immediate assistance or would like to speak to program staff over the phone, please indicate this in your email.

### **2.6 Can staff time for attending required DOA trainings be covered by grant funds?**

Yes, staff time used to attend required training events can be paid for using grant funds.

### **Disbursement of Grant Award Funds**

### **2.7 When will we receive our grant award funds?**

Grant awards will be provided to grantees in semi-annual disbursements. The first disbursement will be made within approximately 30 days of the grantee's submission of its properly completed grant agreement, including Attachment C to the agreement, which is the Semi-Annual Report and Payment Request Form. Subsequent disbursements generally will be made in January and July of each year as advances for grantee expenditures during the upcoming six-month period.

The Semi-Annual Report and Payment Request Forms are due on December 1<sup>st</sup> and June 1<sup>st</sup> for payments in January and July. Program staff will process payment requests as received on a rolling basis.

In general, if the grantee submits a properly completed Attachment C – Semi-Annual Report and Payment Request Form, payment will usually be made within 30 days of receipt. For payment requests that are incomplete or require additional information, the period may be longer. Once a payment is approved by DOA, you will receive a confirmation email from DocuSign and a payment will be initiated. Any questions about payment requests should be directed to the program mailbox.

### **2.8 Will the awards be made in a lump sum to Grantees?**

Generally, no. See response to Question 2.7.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

However, if you have incurred eligible expenses that equal the entirety of your awarded grant amount in the period of your initial payment request, then you will be able to access the entirety of the award.

### **2.9 What time period will the first grant disbursement cover?**

The first grant disbursement will cover both past expenses (if they are eligible under the terms of the grant agreement) and future expenses. It will cover eligible expenses incurred, or to be incurred, on or after March 3, 2021 (the earliest date permitted by the American Recovery Plan Act) through December 31, 2022.

### **2.10 For initial payment requests, the agreement states on page 18 that the semi-annual report and payment request form due date is, "within 30 days after Grant Agreement execution." Does that 30 days start on the day we submit our completed and signed agreement, or is it 30 days from when we received the agreement paperwork?**

The 30 days starts on the day that DOA signs the agreement after your organization has submitted it.

### **2.11 How far in advance should we ask for funds, and how long until disbursement of funds should reasonably be expected?**

Grantees must submit payment requests at least 30 days before the start of each semi-annual payment period. Payment requests must be made using the Semi-Annual Report and Payment Request Form included as Attachment C to your grant agreement. Disbursements generally will be made within 30 days of the start of the payment period. See Attachment C to your grant agreement for more information.

### **2.12 Do funds have to be spent in equal portions each year of the grant?**

No.

### **2.13 Can we be reimbursed for costs already incurred?**

Yes. Eligible expenses incurred on or after March 3, 2021 and included in the Grant Agreement Attachment B – Budget may be submitted for payment. See Article 5 of the grant agreement for the definition of eligible expenses.

### **2.14 Must a purchase order be in place before we can request advance payment for an upcoming expense?**

No. Grantees may request funds in advance for any eligible costs that may be incurred during the upcoming reporting period, regardless of whether a formal purchase order has been issued yet.

### **2.15 How and when do we submit request for payment of expenses between the time the grant agreement is executed and 12/31/22?**

Initial payment requests may be submitted at or after the time of execution of your grant agreement. The initial payment request will cover expenses through December 31, 2022. The

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

payment form is available on the program website:

<https://doa.wi.gov/Pages/TourismCapitalGrantProgram.aspx>

**2.16 If we miss the July 1 disbursement date do we have to wait for December 1 to request for January 1?**

No. Grantees' first request for payment is considered the Initial Payment Request Period and may be submitted within 30 days after grant agreement execution.

**2.17 How long will it take to reimburse the grantee after a semiannual payment request is made?**

In general, if the grantee submits a properly completed Attachment C – Semi-Annual Report and Payment Request Form, payment will usually be made within 30 days of receipt. For payment requests that are incomplete or require additional information, the period may be longer.

**2.18 After the Initial Payment Request and first disbursement, will we be permitted to seek reimbursement if our advance does not cover all of our costs in a reporting period?**

Yes. The Program recognizes that changed circumstances may cause you to incur costs more quickly than expected. As long as the expenses are for eligible costs, they can be submitted for reimbursement in your next Semi-Annual Report and Payment Request Form.

**2.19 On the Semi-Annual Report, is the contact person the signer or can it be a project manager?**

The contact person should be the contact for any questions regarding the Semi-Annual Report and Payment Request.

**2.20 If our project is complete, we should just submit all at once, correct?**

Yes, you may submit a request for all eligible expenses if your project is complete.

**2.21 Funding requests must be made 30 days prior to the start of the period. Are there only 2 periods? Jan-June and July-Dec?**

After the initial disbursement, funds will be disbursed semi-annually, in January and July of each year throughout the performance period. Semi-Annual Reports and Payment Request Forms are due on December 1<sup>st</sup> and June 1<sup>st</sup>.

**2.22 Do our grant funds need to be kept in a separate bank account from other accounts, or can the funds be kept in our current bank accounts and just be accounted for in our accounting ledger?**

It can be done either way. Per Article 14 of the Grant Agreement, the Grantee shall maintain all Grant Award funds in a separate bank account used exclusively for the Grant Award funds or specifically identify the Grant Award funds in a separate internal account used to track all deposits, obligations, and expenditures of Grant Award funds. Additional requirements of Grantee's financial management system are set forth in Article 16 of the Grant Agreement.

**2.23 Our first-year request for payment was based on our best estimate of expenses. At the end of our year, IF the actual expenses differ, where and when do we adjust or compensate for that difference? How do we accurately report "past reporting period" activities?**

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

Grantees can estimate expenditures through the end of the performance period, but they are required to provide their actual expenditures on the subsequent Payment Requests in Column 3 of the Budget Worksheet. If you would prefer to not use estimates, you can fill the Budget Worksheet, listing only costs incurred, rather than using estimates. Furthermore, if you have incurred any carryover funds from your previous request, this can be explained in the narrative section.

By submitting the Payment Request Form, you are attesting to the accuracy of the totals listed on your payment request and that expenses are eligible pursuant to your grant agreement. See Article 5 of the grant agreement for the definition of eligible expenses. You do not need to provide receipts or documentation, as part of submitting a Payment Request Form. You may be asked to provide those materials as part of the monitoring process.

### **2.24 Will we receive the dollars by check or direct deposit?**

Funds will be distributed via check or ACH at the State's discretion based on how your organization is set up in the State's financial system. Contact the program mailbox and staff will assist you with setting up an ACH. Please note that you will need to provide some basic banking information to complete the ACH process.

### **2.25 Do I need to send a quarterly report before sending the next payment requests?**

No, they are submitted at the same time. Both are submitted on the same form called the Semi-Annual Report and Payment Request Form. Grantees are required to submit a Semi-Annual Report and Payment Request Form every six (6) months.

## **Period of Performance**

### **2.26 When are projects required to be completed?**

Projects must be completed by December 31, 2024, unless the Performance Period is extended via a written amendment to your Agreement, which must be agreed to by DOA.

### **2.27 Will the deadline for spending grant award funds be extended?**

The current intent is for the Performance Period to end on December 31, 2024, and grantees should plan accordingly. The Program will evaluate the need for any potential extensions as it monitors grantees' progress.

### **2.28 Can we charge project expenses incurred before the grant agreement is executed?**

Yes. All eligible expenses for your project incurred on or after March 3, 2021, and included in the Grant Agreement Attachment B – Budget may be submitted for payment. Grantees' first request for payment is considered the Initial Payment Request Period and may be submitted within 30 days after grant agreement execution.

### **2.29 Is there any requirement that money be spent or costs be incurred during 2022?**

No. Spending during 2022 is not required. However, project activities are expected to begin soon if they have not already started. The Performance Period ends on December 31, 2024. All expenses must be incurred and projects completed by that date. Grantees will be required to

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

report on their progress as a condition of receiving each semi-annual disbursement of grant award funds.

- 2.30 Our grant award will be used to build a new facility. The funding is a small portion of the overall funding. Does the overall project need to be completed by December 31, 2024 or do we just need to have spent the grant money?**

In general, those activities funded with your grant award must be completed by December 31, 2024. See responses to Questions 2.26 and 2.27 above.

- 2.31 Some of the regulations indicate expenses must be obligated by December 31, 2024 but expended by December 31, 2026. Can you please talk about this and what is required for obligation, especially in regard for personnel expenses.**

The current intent is for the Performance Period to end on December 31, 2024 for this program, meaning that expenses must be expended by December 31, 2024. The Program will evaluate the need for any potential extensions as it monitors grantees' progress.

- 2.32 If we have time constraints for purchasing items and paying for construction/manual labor and we move forward with payments for these services would we be able to do so as we await for the funds to arrive?**

Yes. The Performance Period for this program began on March 3, 2021, so eligible project costs that were included in the application budget that were incurred after that date are eligible for reimbursement.

- 2.33 In August, we submitted a request for all funds remaining on this grant. Our balance is now zero. How do we close out our grant?**

Program staff will follow up with you with a closeout form if all of your funds have been disbursed and your project is complete. Until program staff have followed up with you with closeout procedures, please continue to submit a Semi-Annual Report. Additionally, you may still be responsible for additional conditions, i.e., mandatory attendance at trainings, until your project has been closed out.

- 2.34 We wrote this grant in 2022 with the expectation that we would begin the program in early 2023. With the time delay now, will we simply adjust the timeline accordingly?**

Yes, however, keep in mind that the current intent is for the Performance Period to end on December 31, 2024, and grantees should plan accordingly. The Program will evaluate the need for any potential extensions as it monitors grantees' progress.

### Excess Funds

- 2.35 Because a portion of the grant award will be made as an advance to grantees, what will happen to any excess funds remaining at the end of any six-month period?**

In general, any funds remaining at the end of a period may be used toward eligible costs for the upcoming reporting period. Payment requests submitted for upcoming periods may be reduced,

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

or advances may be postponed, to account for unspent funds. The Program may require that any funds remaining at the end of the Performance Period (December 31, 2024) be returned to the State.

**2.36 What happens if the project doesn't use all the funds before December 31, 2024? Do they lose the remaining balance or do all the funds go back?**

The Program's goal is to help grantees successfully complete their projects. Only in exceptional circumstances would a grantee be required to return all grant funds. Because funds will be distributed to grantees on a semi-annual basis and grantees are required to submit progress reports, this is unlikely to occur. Grantees must notify the Program at least 90 days in advance of the end of the Performance Period (December 31, 2024) if they expect any funds not to be expended by that date, so the Program can determine whether a return of remaining funds is necessary.

### Procurement/Bidding

**2.37 The project was advertised and competitively bid prior to the grant award. Is it necessary to re-bid the project post-award?**

Because of recent changes in Department of Treasury guidance, Grantees are no longer required to adhere to federal procurement rules outlined in the Uniform Guidance, 2 CFR Part 200, when purchasing goods and services with their grant funds. Instead, the program is requiring Grantees to maintain and adhere to written procurement and conflicts of interest policies, which must ensure that goods and services are obtained in an open, consistent, and ethical manner and competitive procedures are used when appropriate and feasible. Grantees may follow their existing procurement procedures if those procedures meet the requirements of the grant agreement. A best practice in developing a policy would be to use the federal grants procurement policy found at 2 CFR 200.317-327; however, this is not required. If you have questions about whether your procurement and conflict of interest policies meet these new requirements, please contact the Program at: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

**2.38 Are there competitive bidding requirements for purchases made with grant funds?**

See response to Question 2.37.

**2.39 If an organization indicated in its grant application who the agent or developer would be for the project, is a competitive bid now required to use the designated developer?**

A grantee's selection and engagement of an agent or developer must be made pursuant to its established or required written procurement and conflict of interest policies, and those policies must meet the criteria described in the response to Question 2.37 above. Whether a competitive bid is required will depend on the grantee's policies.

**2.40 Do we need to send out an RFP for bids for our project or are we clear to utilize the vendors we initially contacted when putting the grant together?**

See response to Question 2.37.



## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

### **2.41 Can we hire contractors and suppliers before we execute our grant agreement?**

If the cost of the contractors and suppliers was included in your grant application and is an eligible expense it will be reimbursed even if incurred before execution of the grant agreement. Be aware that grantees must follow their own written procurement and conflict of interest policies that are designed to ensure expenditures are reasonable, use competitive processes when practical and appropriate, and are free from bias. See Question 2.37 above.

### **2.42 What are the standards for consultants and design? Can the work be self-performed?**

Grantees' engagement of consultants and designers must follow their existing procurement and conflict of interest procedures that are consistent with the requirements of the grant agreement. See response to Question 2.37.

### **2.43 If a firm writes the grant and administers the grant, can the same firm provide design and engineering?**

Grantees must follow their existing procurement and conflict of interest procedures that are consistent with the requirements of the grant agreement. See response to Question 2.37.

## **Budgets**

### **2.44 Are we to provide detailed costs on attachment B through DocuSign, as opposed to providing spreadsheet?**

Yes. During the grant agreement execution process in DocuSign grantees are instructed to complete Attachment B – Budget by entering grant funding and cost-share (if applicable) amounts in the appropriate cost-category. The Program will not accept spreadsheets in lieu of completing Attachment B – Budget.

### **2.45 Is there a process for resubmitting budgets to account for increased costs due to inflation? Is there a set limit allowable as a percent-increase?**

Total grant award amounts will not be increased. However, the Program will consider adjustments to line items within the grantee's budget to account for increased costs. Grantees may submit a revised budget for consideration as part of the grant agreement execution process. Once the agreement is executed, any future adjustments to the budget must be approved by the Program. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis.

Please send the program mailbox an email detailing your budget adjustment request and program staff will follow up with you.

### **2.46 Can we revise our budget for reasons other than price increases?**

See response to Question 2.45. The Program recognizes that circumstances may have changed since the filing of your grant application. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

- 2.47 The budget in the grant agreement uses different categories of expenses than we used in our grant application. How will the Program determine whether a budget has been revised vs. just recategorized?**

The Attachment B – Budget submitted with your grant agreement will be checked for general consistency with the budget submitted with your grant application. The Program will contact you if it has questions or concerns about potential differences between the two documents.

- 2.48 Due to inflation, project costs are quickly increasing - do you have any gap funding opportunities?**

There are no gap funding opportunities.

- 2.49 Are we able to reallocate funds within the grant award as long as all the projects within the application are completed and the total award amount does not change?**

The Program will consider adjustments to line items within the grantee's budget. Grantees may submit a revised budget for consideration as part of the grant agreement execution process. Grantees may not submit budgets that substantially deviate from the project activities, budget and timeline proposed in the grant application. However, the Program recognizes that certain costs may have changed since the filing of your grant application and certain other adjustments to your project may be necessary as it develops. Once the agreement is executed, any future adjustments to the budget must be approved by the Program. Generally, adjustments between existing line items on Attachment B - Budget that impact 10% or less of the total budget will be approved. Adjustments impacting more than 10% of the total budget will be evaluated on a case-by-case basis.

- 2.50 In looking at Attachment B in the grant agreement, what amount of cost share (e.g. match) is required, if any?**

No cost share or matching funds is required. However, if you included cost share or matching funds in the budget you submitted with your grant application, then you should include those amounts in Attachment B – Budget of the grant agreement.

- 2.51 Our budget also shows costs in the Match column. Does our organization have to document and report on those expenditures as well? Are we required to meet or exceed the Match amount shown?**

Yes, if the grantee identified cost-share in their executed agreement, Attachment B-Budget, this information must be reported on the Semi-Annual Report and Payment Request. The total amount of expenditure per category should be entered in Column 6 of the Budget Worksheet, as of the date that the Semi-Annual Report and Payment Request is prepared.

- 2.52 Is there a list of eligible or allowable expenses?**

Article 5 of your grant agreement defines "eligible expenses" and provides examples of ineligible ones. Please review carefully and contact program staff with any questions. DOA reserves the right to seek reimbursement of any Grant Award funds expended on ineligible expenses.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

### **2.53 Are the indirect costs up to 10% of the subtotal or 10% of the total grant award?**

Administrative (indirect) costs are costs incurred by the Grantee for a common or joint purpose that benefit more than one cost objective or project and are not readily assignable to specific cost objectives or projects as a direct cost. Typically, administrative (indirect) costs are general costs of operation, such as the costs of operating and maintaining facilities, depreciation on buildings and equipment, and salaries and expenses of executive officers, personnel administration, and accounting.

If the Grantee has an existing Federal indirect cost rate, that rate should be used to calculate administrative (indirect) costs for the project budget. If not, then the Grantee may use an administrative cost rate of up to 10% of the Total Direct Costs (i.e., 9.1% of the total Grant Award). Grantee is not required to include an amount on the Administrative (indirect) costs budget line.

### **2.54 Do we need to track staff time if we are not charging staff time to the grant?**

No, you do not need to track staff time if it is not funded through the grant award.

### **2.55 Are we required to keep timesheets showing the amount of time staff spend working on grant activities in order to charge that portion of their salary and benefits to the grant award?**

The portion of salaries and benefits of executive and administrative employees who perform work on grant activities may, at the grantee's option, be charged to the "Indirect Costs" line if it is included in your Attachment B, Budget. Time spent by other employees who work on grant-related work must keep timesheets recording all time for work charged to the grant award consistent with your Attachment B, Budget. If you do not plan to charge staff time to the Grant, then you do not need to track staff time.

### **2.56 Will we be required to submit expense tracking that includes itemized receipts?**

Yes. Grantees are required to retain receipts for all expenses charged to their Tourism Capital grant. However, receipts are not required to be provided as part of the semi-annual payment request and reporting. Grantees should expect to provide the Program with general ledger information and receipts as part of the Program's monitoring activities and/or if the Program has questions about individual expenses. See Articles 16 and 18 of the grant agreement for more detail.

## **Audits**

### **2.57 Please describe what/when or any guidance related to necessary external audits. What if we have additional federal funds?**

In accordance with the grant agreement, grantees that expend more than \$750,000 of their ARPA grant funds in a single fiscal year will be required to have a certified annual audit performed utilizing Generally Accepted Accounting Principles and Generally Accepted Auditing Standards. Audit reports will be due to the Program 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.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

Where grantees expend \$750,000 or more in combined federal funds (including any other federal funds in addition to funds awarded under this grant agreement) in a single fiscal year, a single or program-specific audit is required.

In addition, even if a grantee is not required to obtain an audit because their spending of grant funds under this grant agreement is less than \$750,000 in a single fiscal year, any audit of their financial statements that they obtain as a result of their regular practices must be shared with the Program. Grantees also may be subject to a compliance audit or review conducted by the Program or an “agreed-upon procedures” engagement with an auditor, at the Program’s discretion. Grantees should be prepared to demonstrate compliance with the requirements of their grant agreement (e.g., through submission of expenditure information and/or documentation, site visits, etc.). Note that federal audit requirements do not apply to recipients of NIF Grant awards in light of updated Treasury guidance.

- 2.58 Could you address if there are exemptions to the Audit requirements for smaller grants and/or smaller organizations? If there are no exemptions could this added cost be covered as an expense for managing the grant? For our organization because of our typical income level we have never been required to perform an audit as we are small.**

See response to Question 2.57.

- 2.59 The audit requirements are not clear to me. Is the organization required to be subject to a full audit or are just the costs associated with the grant subject to audit?**

See response to Question 2.57.

### **Scope of Work**

- 2.60 Must we strictly adhere to the scope of the project as described in our grant application, or can we allow for additional build? Also, can we amend the timeline for our project?**

Proposed changes to the scope of a project will be evaluated on a case-by-case basis. A change in scope may be permitted if it: i) is consistent with the overall project described in the grant application, and ii) would not increase the total grant award amount. If you believe your proposed change of scope meets these criteria, you should include the revised description in the Scope of Work you submit as Attachment A to your grant agreement.

All projects must be completed by December 31, 2024.

- 2.61 Our biggest challenge has been in recruiting staff. We have had staff take a leave of absence. While we have been recruiting staff, we have discovered that we may need different staff than originally anticipated to meet the program objectives. Therefore, we need to revise our work plan. Any advice?**

See response to Question 2.60. If the number of staff changes or there are some other programmatic changes that deviate from the Scope of Work in your grant agreement, once you have identified these changes, you should submit a request for modification to your program mailbox. Staff will follow up with questions and any documents needed to process this request.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

### Affirmative Action

**2.62 Is evidence of compliance with the Affirmative Action processes/documents/data required from us?**

Yes. This is required unless the grantee is exempted. For example, municipalities and federally recognized tribal governments are exempt from state affirmative action requirements for purposes of this grant program. However, grantee’s subcontractors are not exempt, unless other applicable criteria are met. DOA staff will work with grantees’ subcontractors to ensure compliance with this requirement. Watch for further instructions from Program staff regarding this topic.

**2.63 Our organization is a non-profit organization and only has 10 directors/officers. Would we be exempt from the 15-day filing requirement for the Affirmative Action Policy with our size even though the grant agreement notes that if greater than 50k has this requirement?**

Organizations with less than 50 employees exempt from having to complete an affirmative action plan, the number of directors/officers is not relevant. If you are exempt due to the size of your organization, you will instead be sent exemption forms from the contract compliance team that should be completed within 15 days of DOA signing the grant agreement.

**2.64 We just added our 50th employee this week. We previously had a waiver on file with the Department of Administration that was submitted in 2021, but now that we are at 50 employees, we know we will need to create an Affirmative Action plan. Is there a deadline by which we would need to complete this, or is it sufficient for us to be "in progress" for now?**

The Program will confirm the existence of a current waiver and reach out if additional information is necessary. A grantee is required to submit an updated Affirmative Action Plan to the State’s Contract Compliance Program at [DOADEOSBOPPrograms@wisconsin.gov](mailto:DOADEOSBOPPrograms@wisconsin.gov) when their circumstances have changed.

### Davis-Bacon/Prevailing Wage

**2.65 Have Davis-Bacon Act requirements regarding prevailing wages been waived for these grant projects?**

Yes. The U.S. Department of the Treasury’s SLFRF Final Rule FAQ dated April 27, 2022 states: “[T]he Davis-Bacon Act requirements (prevailing wage rates) do not apply to projects funded solely with award funds from the SLFRF program.” For more information, please see the SLFRF Final Rule and further Treasury Guidance available on the [Treasury SLFRF Website](#).

**2.66 Do State of Wisconsin prevailing wage requirements apply to construction projects under this program?**

No. The 2017 - 2019 state budget repealed Wisconsin’s prevailing wage laws. However, the State and the Treasury Department encourage ARPA funding recipients to use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions”. Grantees may be asked to provide documentation on wages and labor standards to meet Treasury reporting requirements.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

### Environmental

#### **2.67 Is an environmental document required?**

The Program does not require that any environmental compliance documents be submitted to the Program. However, recipients must comply with any federal or state environmental laws and regulations that apply to their activities.

Regarding the federal National Environmental Policy Act (NEPA), the Treasury Department’s SLFRF Final Rule FAQ dated April 27, 2022 states: “NEPA does not apply to Treasury’s administration of the funds, including funds expended under the revenue loss, public health and negative economic impacts, and water, sewer, and broadband infrastructure eligible use categories. Projects supported with payments from the funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs or have certain federal licensing or registration requirements.”

### Miscellaneous

#### **2.68 Assuming there is a final report requirement, when will a format for a final report be available?**

At present, all reporting will be performed as part of the Semi-Annual Report and Payment Request Form. If the Program modifies the reporting requirements it will notify grantees in advance of any reporting deadline, including any Final Report that grantees may be required to submit.

#### **2.69 Is there a specific design desired for the complaint log?**

No. The complaint log is required by federal law and is described in Attachment F of the grant agreement, which provides:

Grantee shall maintain a complaint log and inform the Department and the Department of Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Grantee also must inform the Department and the Department of the Treasury if Grantee has received no complaints under Title VI.

At a minimum, the complaint log should include the following information: date of complaint; name of complainant; type of complaint (race, color, etc.); actions taken in response to the complaint; and information regarding reviews and proceedings based on the complaint.

#### **2.70 Will there be support for organizations unaccustomed to receiving large government grants? For example, our organization does not have a "Compliance Officer."**

Yes, technical assistance will be provided to grantees. More information is forthcoming.

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

**2.71 Will there be any publications about this award that will feature awardees and their funded activities?**

The Program would love to tell everyone about your organizations' successes and achievements. Please include them in your semi-annual reports to the Program and feel free to submit them to the Program email address.

**2.72 What expectations or restrictions are there, if any, about supplanting funds, and if these funds can go towards expenses that are currently budgeted?**

Article 20 of the Grant Agreement prohibits the duplication of payment or reimbursement from another funding source. The Tourism Capital Grant Program is intended to pay costs that are not already funded by other federal or state grant programs. However, if a particular project expense is only partially funded by a different source, you are free to use your Tourism Capital grant funds to pay for the remainder of that expense consistent with the terms and conditions of the grant agreement.

**2.73 Any specific aspects of complying with ARPA and 2 CFR Part 200 (Uniform Guidance) that you'd like to highlight for us - particularly applicable to this grant?**

Pursuant to recently revised Treasury Department guidance and because the state is funding the Tourism Capital grant program with "revenue loss" funds, grantees are no longer considered subrecipients of the state for purposes of 2 CFR 200 (Uniform Guidance) and the requirements of the Uniform Guidance no longer apply to grantees under the Tourism Capital grant program. See Dept. of Treasury SLFRF FAQs, 13.14.

**2.74 Regarding outcomes and measures during past and planned periods - are we to address construction-related only? If other types of performance measures, by whom and when are those determined/defined?**

Attachment C – Semi-annual Report and Payment Request Form requires grantees to provide a description of their project activities during the past reporting period and a description of project activities for the upcoming reporting period. Grantees should provide details related to the project activities that are funded by the grant (construction and otherwise) and consistent with the project described in the grant application and specifically outlined in the Scope of Work (Attachment A). Grantees should include proposed outcomes and measures in their Scope of Work. The Program may require the submission of additional information regarding outcomes and measures on a case-by case basis. Examples of outcomes and measures that may be included in the Scope of Work and reported on include milestones such as completing a solicitation, obtaining all required permits, achieving substantial completion, etc.

**2.75 Has the funding been defederalized?**

No. The funding is provided by the federal State and Local Fiscal Recovery Fund and is subject to federal law and certain federal regulations. However, pursuant to recently revised Treasury Department guidance, the federal requirements of 2 CFR Part 200 (Uniform Guidance) no longer

## TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE

apply to grantees under the Tourism Capital grant program. See Dept. of Treasury SLFRF FAQs, 13.14.

**2.76 If we are using the Uniform Guidance for our other funding, should we follow this as we have this system already set up?**

That is up to your organization. Treasury guidance has indicated that only a subset of Uniform Guidance requirements applies to ARPA grants in the revenue loss/government services expenditure category. See Dept. of Treasury SLFRF FAQs, 13.14.

**2.77 Is the funding considered state or federal for grant matching purposes?**

The funding is provided by the federal ARPA State and Local Fiscal Recovery Fund. Whether this funding may be used as a match for another program depends on the requirements of the program for which you are attempting to provide matching funding.

**2.78 Must all use of funds fall into either a subaward or a vendor service agreement with the full suite of Uniform Guidance procurement rules attached? Are there any other methods of spending funds, such as subsidies, allowed?**

Pursuant to recently revised Treasury Department guidance, the federal requirements of 2 CFR Part 200 (Uniform Guidance) no longer apply to grantees under the Tourism Capital grant program. See response to Question 2.37. However, further information is required to fully respond to this question. In particular, please provide further information regarding “subsidies” and how the cost is both an eligible cost and consistent with the intent of the Program. Please provide further detail by emailing the Program: [TourismCapitalGrantProgram@wisconsin.gov](mailto:TourismCapitalGrantProgram@wisconsin.gov).

**2.79 May we actively go after other funding now for the project for items that were not originally presented in the grant request, but have come to light as an added benefit to the overall project?**

Yes, you may apply for additional funding from other sources for added elements to your project that are outside the Scope of Work for the project being funded by this award. However, no additional Tourism Capital grant funds are available.

**2.80 How do I access and save a copy of my agreements and reports for future access?** If you provide your email information, you can receive a copy of the approved and signed DocuSign Semi-Annual Report and Payment Request Form. However, this may take several weeks to receive. You can download a copy of the DocuSign document which will include the information that you will be submitting to the program staff by selecting the underlined down arrow icon in the center of your document. This icon is next to the printer icon and will allow you to save a copy of your submission for your records.

**2.81 We have an executed grant agreement, but is there any chance we would not receive all of the funds we were awarded or have to return any funds to DOA?**

The grant award amount is the maximum you can receive under your grant agreement. Funds awarded must qualify as eligible expenses under Article 5 of your grant agreement. It is possible to not receive all of the funds you were awarded if you complete your project(s) outlined in the



**TOURISM CAPITAL GRANT PROGRAM – PROGRAM GUIDE**

grant agreement’s Attachment A, Scope of Work and your actual expenditures are less that what was indicated on Attachment B, Budget. See also responses to Questions 2.35 and 2.36.

In addition, the Department can require reimbursement of award funds under the grant agreement for circumstances, such as, but not limited to, misuse, misappropriation, violation of the Grant Agreement, and payment of ineligible expenses. Article 18 of the Grant Agreement addresses the need to maintain copies of all documents related to Grantee’s participation in the program, including but not limited to all documents relating to goods and services purchased using the grant award funding.

<b>Version #</b>	<b>Date Issued</b>	<b>Updated Information</b>
Version 1.0	12/2/2022	
Version 2.0	3/13/2023	2.3, 2.5, 2.6, 2.7, 2.12, 2.13, 2.18, 2.21, 2.23, 2.24, 2.25, 2.30, 2.31, 2.33, 2.34, 2.37, 2.41, 2.45, 2.46, 2.47, 2.49, 2.50, 2.51, 2.52, 2.53, 2.54, 2.55, 2.56, 2.57, 2.61, 2.64, 2.68, 2.69, 2.70, 2.71, 2.72, 2.75, 2.76, 2.80, 2.81