

Center for Grant Excellence

**Internet Service Providers
Federal Funding
Compliance &
Implementation
Handbook**

**A Comprehensive Guide for
Broadband Providers Managing Federal Funds**

Introduction	7
Program Governance and Operating Model.....	8
Purpose	8
Roles and Responsibilities.....	8
Accountability Framework.....	11
Lifecycle Roadmap.....	12
Phase 1: Organizational Readiness.....	12
Phase 2: Pre-Award Planning and Award Review.....	12
Phase 3: Award Launch and Implementation Setup.....	14
Phase 4: Financial & Procurement.....	14
Phase 5: Construction & Deployment	15
Phase 6: Reporting & Monitoring	16
Phase 7: Risk Management and Continuous Improvement	17
Phase 8: Closeout, Audit Readiness, and Record Retention	17
Financial Management and Internal Controls Policy	18
Purpose	18
Policy Framework.....	18
Key Provisions	18
Federal Procurement and Contracting Manual	20
Purpose	20
Regulatory Framework	20
Procurement Methods	20
Standards of Conduct.....	21
Vendor Vetting and Due Diligence	22
Contract Provisions and Clause Library.....	22
Contract Administration	22
Procurement Records	23
Award determinations	23
Payment records.....	23
Review and Oversight.....	23
Reimbursement and Reporting Manual.....	24
Purpose	24
Regulatory Framework	24
Reporting Calendar and Deadlines	24
Reimbursement Package Requirements.....	25
Expense Validation Process.....	25

Reconciliation Procedures	25
Performance Reporting Standards	26
Review and Approval Workflow	26
Submission Procedures.....	26
Documentation Standards.....	26
Monitoring and Audit Support.....	27
Corrective Action Procedures.....	27
Closeout Reporting.....	27
Record Retention	27
Internal Controls Testing Manual	28
Purpose	28
Regulatory Framework	28
Scope of Testing	28
Control Environment Assessment	28
Risk Assessment Procedures	29
Control Testing Methodology.....	29
Testing Techniques	29
Testing Areas and Procedures	29
Findings Classification	30
Corrective Action Integration	30
Reporting and Oversight.....	31
Testing Schedule	31
Continuous Improvement	31
Monitoring and Desk Review Guide.....	32
Purpose	32
Regulatory Framework	32
Types of Monitoring	32
Monitoring Readiness Standards.....	32
Monitoring Request Management	32
Documentation Preparation	33
Response Protocols	33
Exit Conference Procedures	33
Findings Management	33
Corrective Action Planning	34
Appeals and Disputes	34
Record Retention	34
Construction Compliance Manual	35
Purpose	35
Regulatory Framework	35

Review and Quality Assurance Program	35
Change Control and Scope Management	36
Labor Compliance Management.....	36
Permitting and Environmental Compliance.....	37
Asset Tracking and Property Management.....	37
Contractor Oversight and Performance Monitoring	38
Documentation and Records Management.....	38
Closeout and Audit Readiness Playbook.....	40
Purpose	40
Regulatory Framework	40
Closeout Planning and Timeline.....	40
Final Financial Reconciliation	41
Purpose	41
Procedures	41
Asset Verification and Property Certification	41
Mock Audits and Readiness Assessments.....	42
Purpose	42
Procedures.....	42
Record Certification and Documentation Review	42
Audit Binder Preparation.....	43
Final Reporting and Closeout Submission	44
Post-Closeout Record Retention	44
Post-Audit Response Management.....	44
Continuous Improvement and Knowledge Management.....	44
Capacity Assessment Framework	45
Purpose	45
Assessment Structure.....	45
Assessment Domains.....	45
Scoring Methodology.....	46
Assessment Process	47
Reporting and Results	47
Improvement Planning	47
Integration with Program Oversight.....	48
Continuous Review.....	48
Compliance Resource Library	49
Purpose	49
Organization and Access.....	49

Library Sections	49
File Naming and Records Architecture	55
Purpose	55
Records Management Principles	55
Standard Folder Structure.....	55
File Naming Convention.....	57
Version Control Standards	57
Access Controls and Security.....	57
Backup and Disaster Recovery	58
Record Retention and Archiving	58
Quality Assurance and Periodic Review	58
Integration with Monitoring and Audits	58
Training and Certification Program	59
Purpose	59
Program Structure	59
Role-Based Curriculum	59
Certification Levels.....	61
Certification and Documentation.....	61
Annual Recertification Requirements.....	62
Program Maintenance and Updates	64
Purpose	64
Governance and Oversight.....	64
Quarterly Regulatory Reviews	64
Annual Policy and Procedure Updates	64
Version Control Standards	65
Change Management and Communication.....	65
Change Logs and Documentation	65
Quality Assurance Reviews	66
Technology and Platform Maintenance.....	66
Continuous Improvement Process	66
Program Sustainability.....	67
Operational Appendices.....	68
Forms, Checklists, and Logs.....	68
Appendix A: Grant Readiness Checklist	69
Appendix B: Invoice Review and Approval Form	70
Appendix C: Reimbursement Package Index.....	71
Appendix D: Procurement Evaluation Score Sheet.....	72
Appendix E: Site Inspection Log	73

Appendix F: Risk Register Template..... 74

Quick Start Guide for ISPs..... 75

- Purpose 75
 - Step 1: Set Up Your Grant Team (Weeks 1–2) 75
 - Step 2: Organize Your Systems (Weeks 2–4) 75
 - Step 3: Launch Your Project (Month 1) 75
 - Step 4: Manage Spending and Reporting (Ongoing) 76
 - Step 5: Prepare for Reviews and Closeout (Final Year) 76
- Common Mistakes to Avoid 76
- Where to Get Help 76

Final Note to Providers 77

Introduction

This Handbook provides standardized guidance, practical tools, and documented procedures for Internet Service Providers (Provider) in the effective management of federally funded broadband projects. It is designed to help providers establish and maintain compliant financial, administrative, and operational systems in alignment with federal regulations, state requirements, and award-specific conditions.

The Handbook applies to providers receiving funding under NTIA Broadband Equity, Access, and Deployment (BEAD) Program, Middle Mile and Tribal Broadband programs, the U.S. Treasury Capital Projects Fund (CPF), State and Local Fiscal Recovery Funds (SLFRF), and other similar federal and state broadband grant programs. It is intended to serve as a comprehensive reference throughout the full lifecycle of each funded project from initial award through closeout and long-term record retention.

Program Governance and Operating Model

Purpose

The Program Governance and Operating Model establishes a structured framework for decision-making, accountability, and strategic alignment throughout the lifecycle of each federally funded broadband project. The framework ensures that projects are implemented in accordance with applicable regulations, award requirements, and organizational objectives, while remaining on schedule and within approved budgets.

The governance model defines clear roles, responsibilities, and reporting relationships among executive leadership, program management, financial staff, and compliance personnel. It establishes formal oversight mechanisms, standardized communication protocols, and documented approval processes to support consistent and transparent program administration.

In addition, the model incorporates defined escalation and issue-resolution procedures to ensure that risks, compliance concerns, and performance challenges are identified and addressed promptly. By promoting effective coordination, internal controls, and accountability at all levels of the organization, the governance structure minimizes the risk of mismanagement, delays, and funding recapture, and supports the successful delivery of broadband infrastructure projects.

Roles and Responsibilities

Effective governance requires clearly defined roles and accountability structures. The following positions represent core functions necessary for the successful management of federally funded broadband projects. In smaller organizations, certain roles may be combined, provided that appropriate segregation of duties and internal controls are maintained.

Executive Sponsor

The Executive Sponsor is the senior organizational leader accountable for ensuring that the project achieves its intended outcomes and aligns with the organization's strategic objectives.

Key responsibilities include:

- Providing overall executive oversight and direction for the project.

- Ensuring the project is implemented in accordance with approved scope, budget, and schedule.
- Taking primary responsibility for achieving planned outcomes and performance objectives.
- Supporting organizational alignment around project priorities and change management.
- Approving major funding, staffing, and policy decisions affecting the project.
- Serving as the primary link between corporate governance and project governance structure.

Grant Compliance Officer

The Grant Compliance Officer is responsible for ensuring that the organization complies with all applicable federal, state, and award-specific regulatory requirements.

Key responsibilities include:

- Managing pre- and post-award processes.
- Ensuring adherence to grant policies, systems, and documentation standards.
- Overseeing reporting requirements and submission timelines.
- Monitoring compliance risks and identifying potential issues.
- Coordinating grant awards and ensuring all award conditions are satisfied.
- Developing, maintaining, and updating compliance-related policies and procedures.
- Preparing and reviewing reports for internal and external stakeholders.
- Maintaining complete and audit-ready grant records.

Finance Director

The Finance Director is responsible for maintaining financial integrity of the program and providing fiscal oversight to support decision-making.

Key responsibilities include:

- Leading budget development, financial planning, and expenditure monitoring.
- Ensuring financial compliance with grant requirements, applicable laws, and organizational policies.
- Overseeing accountability systems and financial controls.
- Preparing financial reports for executive leadership, funders, and auditors.
- Supporting risk management activities related to financial operations.
- Promoting long-term financial sustainability and responsible fund stewardship.

Project Manager

The Project Manager is responsible for planning, executing, and monitoring project activities in accordance with established governance and compliance requirements.

Key responsibilities include:

- Defining and managing project scope, schedules, and deliverables.
- Coordinating internal staff, contractors, and external partners.
- Monitoring progress against approved timelines and budgets.
- Managing day-to-day project operations.
- Identifying risks, issues, and dependencies.
- Implementing corrective actions as needed.
- Supporting project closeout and transition operations.

Procurement Officer

The Procurement Officer is responsible for ensuring that all purchasing and contracting activities comply with applicable regulations and organizational policies.

Key responsibilities include:

- Overseeing procurement policies and procedures.
- Ensuring compliance with federal procurement standards and Uniform Guidance.
- Advising staff on appropriate procurement methods.
- Developing and issuing solicitations and bid documents.
- Evaluating contractor and subcontractor qualifications.
- Ensuring inclusion of required federal contract provisions.
- Monitoring contractor performance and compliance with award terms.

Records Administrator

The Records Administrator is responsible for managing program documentation and ensuring compliance with recordkeeping, retention, and audit requirements.

Key responsibilities include:

- Establishing and maintaining standardized filing systems.
- Managing retention and archival of grant-related records.
- Ensuring documentation is complete, organized, and audit ready.
- Maintaining version control and data integrity.
- Managing secure access to records.
- Supporting transparency and responsiveness during monitoring, audits, and public records.

Accountability Framework

Each grant Provider is responsible for establishing, implementing, and maintaining systems that ensure full compliance with applicable federal regulations, state requirements, and award-specific conditions. This responsibility extends across all financial, administrative, programmatic, and operational aspects of funded projects.

Providers are expected to:

- Maintain effective internal controls and documented procedures governing the use of federal funds.
- Ensure that all financial and programmatic records are complete, accurate, and readily accessible.
- Submit required reports and reimbursement requests in a timely and accurate manner.
- Participate fully in monitoring, audits, and reviews conducted by federal, state, or authorized oversight entities.
- Promptly address identified deficiencies through documented corrective actions.
- Retain records in accordance with applicable retention requirements.

Failure to meet these responsibilities may result in delayed reimbursements, increased monitoring, corrective action requirements, repayment of disallowed costs, suspension of funding, or other remedies permitted under applicable regulations and award agreements.

This framework is intended to promote transparency, accountability, and responsible stewardship of public funds while supporting the successful delivery of broadband infrastructure projects.

Lifecycle Roadmap

The Lifecycle Roadmap outlines the sequential phases that ISPs should follow when managing federally funded broadband projects. Each phase corresponds to a critical stage in the grant lifecycle and establishes clear expectations for planning, implementation, oversight, and closeout.

Providers are expected to complete the activities in each phase before advancing to the next stage. This structured approach promotes consistency, accountability, and regulatory compliance while reducing the risk of delays, disallowed costs, and audit findings.

Phase 1: Organizational Readiness

Purpose

Establish foundational governance, financial management, and documentation systems necessary to support compliant grant administration.

Key Actions

During this phase, providers should:

- Identify and formally designate compliance leadership and oversight roles.
- Configure accounting systems to segregate grant funds and track expenditures by project and cost category.
- Adopt and implement core governance, financial management, and compliance policies.
- Establish standardized electronic and physical filing systems in accordance with retention requirements.
- Verify federal system registrations, including UEI and SAM.gov

Deliverables

- Governance and Oversight Policies
- Financial Management and Internal Controls Policy
- File Structure and Records Management Manual

Phase 2: Pre-Award Planning and Award Review

Purpose

Ensures that approved budgets, project plans, and compliance requirements are fully understood and properly documented prior to implementation.

Key Actions

Providers should:

- Update and validate project budgets based on final award amounts and conditions.
 - Final award amounts and required match amounts may not match the application request due to the state creating project by combining application areas and/or modifying application areas based on accepted “no-bead” challenges.
- Document cash and in-kind match sources in accordance with award requirements.
 - As Providers approach agreement, they will need to validate their match. If cash match, a documented explanation of the source of the cash will need to be provided. For in-kind match, valuations will need to be provided. The valuation must be documented in the form of appraisals or actual cost of purchase or construction cost.
- Conduct construction, environmental, and permitting screenings.
 - Pre-construction planning should begin by reviewing environmental and historic-preservation permitting requirements and construction feasibility. This includes evaluating the project areas and construction routes, confirming rights-of-way availability and assessing the condition of existing pole lines.
- Review award agreements, special conditions, and reporting obligations.
 - Conduct a systematic, risk-based review of award agreements, special conditions, and reporting obligations to ensure compliance with legal, financial, and programmatic requirements—verifying scope of work, confirming payment terms, identifying all special conditions, and documenting reporting deadlines.
- Develop an internal compliance and implementation timeline.
 - Build and execute an internal compliance and implementation timeline that integrates regulatory requirements with operational workflows and drives risk assessments, policy development, training, and ongoing monitoring.

Deliverables

- Budget Development and Validation Workbook
- Award Conditions and Compliance Requirements Memo
- Construction and Regulatory Readiness Report

Phase 3: Award Launch and Implementation Setup

Purpose

Translate award terms and approved plans into operational systems and procedures.

Key Actions

Providers should:

- Execute grant agreements, subcontract, and vendor contracts.
- Conduct mandatory compliance and project management training for staff.
- Activate accounting, reporting, and document management systems.
- Establish internal approval and review workflows.
- Conduct a formal grant kickoff meeting.

Deliverables

- Grant Award Project and Compliance Matrix
- Staff Training and Certification Logs
- Project Implementation and Launch Plan

Phase 4: Financial & Procurement

Purpose

Ensure that all spending, contracting, and financial activities comply with federal and state requirements.

Key Actions

Providers should:

- Conduct competitive procurements in accordance with Uniform Guidance as revised by NTIA.
- Perform vendor due diligence and contract compliance reviews.
- Validate invoices for allowability, allocability, and reasonableness.
- Track cash draws and ensure timely disbursement of funds.
- Maintain detailed records of cash and in-kind matching contributions.
- Reconcile financial records on a monthly basis.

Deliverables

- Complete Procurement and Contract Files
- Invoice Review and Approval Forms
- Cash and In-Kind Match Tracking Logs

Phase 5: Construction & Deployment

Purpose

Maintain compliance and accountability during deployment and infrastructure construction activities.

Key Actions

Providers should:

- Conduct and document regular project field reviews and progress assessments.
 - Establish a clear, standardized baseline (scope, schedule, budget) for use during and after the review. Document real-time field data (photos, daily logs), comparing actual progress against the baseline to identify deviations, and documenting findings to drive corrective actions.
- Comply with federal labor and employment laws and, if included in the project agreement, state labor laws.
 - Providers are required to self-certify compliance with federal labor and employment laws. Federal law requires adherence to the Davis Bacon Act that includes federal wage rates. If the project agreement includes state requirements, these must be cross walked with the federal requirements to ensure compliance.
- If using contracted construction, monitor contractor performance and fair labor compliance.
 - All contracts should include flow-down provisions from your project award agreement. Combine regular, documented contractor audits with active on-site supervision and clear, contractual accountability. Essential practices include conducting payroll audits for prevailing wage compliance, receipt of redlined as-built record drawings, or similar and ensuring two-way communication with the contractor.
- For internal workforce, proper tracking, project and task assignment and fair labor compliance.
 - Internal workforce performing construction is permissible. Logging employee time, work task and labor category is required for compliance with fair labor standards. As with contracted construction, internal construction work must still deliver as-built record drawings to track actual construction and asset placement.
- Document BABA compliance for covered materials and equipment.
 - Build America, Buy America (BABA) provisions must be adhered to. The Office of Management and Budget have developed guidelines on BABA and

NTIA has developed waivers of some of the BABA requirements that must be reviewed for project impact.

- Manage change orders through formal approval processes.
 - Change orders can impact budgets, timelines, and workforce deployment. Whether internal or contracted work, changes to the work must be properly documented and approved using a developed process.
- Track capital assets from acquisition through installation.
 - All federal grants have a federal interest period included during which the federal government retains an equitable, legal stake in assets (real property, equipment) bought with grant funds. The recipient holds this property in trust, meaning they cannot sell, mortgage, or change its use without federal approval. Providers must be able to readily identify and locate the property and segregate it from other, non-federal interest property.
- Maintain as-built photographic, redline and geospatial documentation.
 - All construction crews must provide as-built records of the construction performed. These records must be combined into final documents that can be used for asset tracking as well as future maintenance needs.

Deliverables

- Construction Review and Monitoring Logs
- Change Order and Scope Modification Register
- Asset Inventory and Tracking Ledger

Phase 6: Reporting & Monitoring

Purpose

Ensure accurate, timely, and complete financial and performance reporting throughout the project lifecycle.

Key Actions

Providers should:

- Assemble complete reimbursement and supporting documentation packages.
- Reconcile reports to accounting records prior to submission.
- Submit financial and performance reports in accordance with established schedules.
- Respond promptly to monitoring, audit, and information requests.
- Implement corrective actions as required.

Deliverables

- Reimbursement Binders and Submission Reports
- Programmatic and Performance Reports
- Monitoring Response and Request Tracking Logs

Phase 7: Risk Management and Continuous Improvement

Purpose

Strengthen internal controls and compliance systems through ongoing assessment and improvement.

Key Actions

- Maintain and update organizational risk registers.
- Conduct periodic internal compliance reviews and control testing.
- Analyze monitoring findings and audit results
- Update policies and procedures as regulations evolve.
- Provide refresher training for staff and contractors.

Deliverables

- Risk Assessment and Management Reports
- Internal Control Testing Results
- Staff Training and Certification Records

Phase 8: Closeout, Audit Readiness, and Record Retention

Purpose

Ensure proper project closeout, project federal investments, and preserve records for future audits and reviews.

Key Actions

- Verify and document all project-funded assets.
- Reconcile all grant-related accounts and obligations.
- Submit final financial and performance reports.
- Prepare comprehensive audit and closeout documentation.
- Archive records in accordance with retention requirements.

Deliverables

- Grant Closeout and Certification Package
- Audit Readiness Binder
- Records Archive Index and Retention Log

Financial Management and Internal Controls Policy

Purpose

The purpose of this policy is to establish standardized financial management and internal control requirements to ensure that all costs charged to federally funded broadband projects are allowable, allocable, reasonable, and properly documented in accordance with applicable federal regulations, state requirements, and award-specific conditions.

This policy is designed to promote financial integrity, transparency, accountability, and responsible stewardship of public funds throughout the lifecycle of each funded project.

Policy Framework

The Provider shall maintain financial management systems and internal controls that comply with:

- 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements)
- Applicable federal program guidance
- State grant management policies
- Award agreements and special conditions

These systems must be sufficient to permit the preparation of accurate, current, and complete financial reports and to safeguard federal funds against waste, fraud, and abuse.

Key Provisions

Segregated Accounting

- Each federal award shall be assigned a unique project code and cost center.
- Grant-related revenues and expenditures shall be recorded separately from non-federal activities.
- Accounting systems must support transaction-level tracking by funding source and cost category.

Budget Controls

- Approved budgets shall serve as the primary financial management framework.

- Expenditures shall be monitored against budget limits on a monthly basis.
- Budget revisions shall be documented and submitted for approval in accordance with award requirements.
- Material budget variances shall be reviewed and addressed promptly.

Cash Management

- Federal funds shall be drawn only to meet immediate cash needs.
- Disbursements shall be made within required timeframes following receipt.
- Cash balances shall be reconciled monthly.
- Interest earned on federal advances shall be handled in accordance with regulatory requirements.

Cost Allocation

- Shared and indirect costs shall be allocated using an approved, documented methodology.
- Allocation methods shall be applied consistently across all programs.
- Cost allocation plans shall be reviewed and updated annually.
- Supporting documentation shall be maintained for all allocated costs.

Internal Controls

- The Provider shall implement internal controls consistent with the COSO framework and 2 CFR 200.303.
- Controls shall include segregation of duties, supervisory reviews, authorization procedures, and system access controls.
- No individual shall have sole control over authorization, processing, and reconciliation of transactions.
- Periodic internal reviews and testing shall be conducted to assess control effectiveness.

Reporting Standards

- Financial reports shall reconcile to the general ledger and supporting records.
- Reports shall be reviewed and certified by designated management officials prior to submission.
- Reporting deadlines shall be monitored and enforced.
- Errors and discrepancies shall be corrected promptly and documented.

Records Retention

All financial records, supporting documentation, statistical records, and related materials shall be retained for a minimum of seven (7) years following final closeout of the award, or longer if required by federal, state, or program-specific regulations.

Records shall be maintained in a secure, organized, and accessible manner to support audits, monitoring, and public records requests.

Federal Procurement and Contracting Manual

Purpose

The purpose of this Manual is to establish standardized procurement and contracting procedures that ensure all purchasing activities funded in whole or in part with federal funds are conducted in a fair, open, and competitive manner. These procedures are designed to promote transparency, integrity, and best value while complying with applicable federal regulations, state requirements, and award-specific conditions.

This Manual supports responsible stewardship of public funds and reduces the risk of waste, fraud, abuse, conflicts of interest, and disallowed costs.

Regulatory Framework

Procurement activities shall comply with:

- 2 CFR 200.318–327 (Uniform Guidance Procurement Standards)
- Applicable federal program regulations
- State procurement requirements
- Award agreements and special conditions

Procurement Methods

While different types of grant awards (fixed amount subawards, cost-reimbursable subaward, etc.) have differing procurement requirements, the methods outlined herein are considered best practices for all types of awards. The Provider shall use the following procurement methods, as appropriate, based on the nature and value of the purchase and applicable thresholds:

Micro-Purchases

- Used for acquisitions at or below the federal micro-purchase threshold.
- Competition is not required if prices are reasonable.
- Purchases shall be distributed equitably among qualified suppliers when practicable.
- Documentation of price reasonableness is required.

Small Purchases (Informal Procurement)

- Used for purchases exceeding the micro-purchase threshold but below the simplified acquisition threshold.
- Price or rate quotations shall be obtained from an adequate number of qualified sources.
- Quotes and selection rationale shall be documented.

Sealed Bids (Formal Advertising)

- Used when complete specifications are available and firm fixed-price contracts are appropriate.
- Invitations for Bids (IFBs) shall be publicly advertised.
- Awards shall be made to the lowest responsive and responsible bidder.
- Bid openings and evaluations shall be documented.

Competitive Proposals

- Used when sealed bidding is not appropriate.
- Requests for Proposals (RFPs) or Requests for Qualifications (RFQs) shall be issued.
- Awards shall be based on documented evaluation criteria.
- Selection decisions shall be supported by written scoring and justification.

Sole Source Procurement

- Used only when competition is not feasible and permitted by regulation.
- Requires prior written justification and approval.
- Must meet one or more allowable sole source conditions under federal guidance.
- Documentation must be retained in procurement files.

Standards of Conduct

All employees, officers, and agents engaged in procurement activities shall adhere to written standards of conduct that:

- Prohibit conflicts of interest, real or perceived.
- Restrict acceptance of gifts, gratuities, and favors.
- Require disclosure of potential conflicts.
- Establish disciplinary actions for violations.

These standards shall be reviewed annually and acknowledged by relevant staff.

Vendor Vetting and Due Diligence

Prior to contract award, the Provider shall conduct due diligence to ensure vendor responsibility and eligibility, including:

- Verification through SAM.gov and related State Agencies for debarment and suspension.
- Review of financial capacity and technical qualifications.
- Reference checks, when appropriate.
- Evaluation of past performance.
- Confirmation of insurance and licensing requirements.

Documentation of vendor vetting activities shall be maintained in procurement files.

Contract Provisions and Clause Library

All contracts and subcontracts funded with federal funds shall include required federal, state, and program-specific provisions, including but not limited to:

- Termination for cause and convenience
- Equal Employment Opportunity
- Davis-Bacon Act (if applicable)
- Buy America, Build America (BABA)
- Access to records
- Debarment and suspension
- Contract work hours and safety standards
- Clean Air and Water Act
- Byrd Anti-Lobbying Amendment

The Provider shall maintain a standardized clause library to ensure consistent inclusion of required provisions.

Contract Administration

The Provider shall establish procedures for ongoing contract oversight, including:

- Monitoring contractor performance
- Reviewing deliverables
- Approving invoices
- Managing change orders
- Enforcing contract terms
- Documenting communications

Performance issues and corrective actions shall be documented.

Procurement Records

Procurement files shall include, at a minimum:

- Solicitation documents
- Bids or proposals received
- Evaluation materials
- Vendor vetting documentation

Award determinations

- Executed contracts
- Amendments and change orders

Payment records

Records shall be organized, complete, and retained in accordance with record retention requirements.

Review and Oversight

Procurement activities shall be subject to periodic internal and external reviews. Findings shall be addressed through documented corrective action plans.

Reimbursement and Reporting Manual

Purpose

The purpose of this Manual is to establish standardized procedures for the preparation, review, submission, and retention of financial and performance reports and reimbursement requests for federally funded broadband projects. These procedures are designed to ensure that all reported costs and programmatic activities are accurate, complete, properly supported, and compliant with applicable federal regulations, state requirements, and award-specific conditions.

This Manual promotes transparency, accountability, and timely access to grant funds while reducing the risk of reporting errors, delayed payments, and disallowed costs.

Regulatory Framework

Reporting and reimbursement activities shall comply with:

- 2 CFR Part 200 (Financial and Performance Reporting Requirements)
- Applicable federal program guidance
- State reporting policies
- Award agreements and special conditions

Reporting Calendar and Deadlines

Each Provider shall maintain a centralized reporting calendar that identifies:

- Financial reporting due dates
- Performance reporting due dates
- Reimbursement submission deadlines
- Closeout reporting requirements
- Audit and monitoring schedules

The reporting calendar shall be reviewed quarterly and updated as necessary.

Failure to meet reporting deadlines may result in delayed payments, increased monitoring, or enforcement actions.

Reimbursement Package Requirements

Each reimbursement request must be supported by a complete and organized documentation package. At a minimum, each package shall include:

- Reimbursement Cover Sheet and Certification
- Detailed Expense Report by Cost Category
- General Ledger Extract
- Copies of Paid Invoices and Receipts
- Proof of Payment (Canceled Checks, ACH Confirmations, Bank Statements)
- Payroll Records and Timesheets (if applicable)
- Match Contribution Documentation
- Budget-to-Actual Comparison
- Allocation Worksheets (if applicable)
- Incomplete packages shall not be submitted.

Expense Validation Process

Prior to submission, all reported costs shall undergo a formal validation process to confirm that they are:

- Allowable under federal and program-specific rules
- Allocable to the approved project
- Reasonable in amount and nature
- Consistent with approved budgets
- Properly documented

Each expense shall be reviewed by program, financial, and compliance staff before inclusion in a reimbursement request.

Reconciliation Procedures

Monthly reconciliations shall be performed to ensure consistency between:

- Accounting system records
- Bank statements
- Reimbursement requests
- Financial reports
- Cash drawdowns

Discrepancies shall be investigated and resolved promptly. Documentation of reconciliations shall be retained.

Performance Reporting Standards

Performance reports shall provide a complete and accurate account of project progress and outcomes. Reports shall include:

- Narrative descriptions of completed and ongoing activities
- Quantitative performance measures
- Construction and deployment milestones
- Maps, photographs, and geospatial data showing progress or completion (as required)
- Identification of risks, delays, and mitigation strategies
- Updates on community impact and service delivery

All performance data shall be validated prior to submission.

Review and Approval Workflow

- All reports and reimbursement requests shall be subject to a standardized, three-tier review process:
- Program Review: Verification of programmatic accuracy and alignment with approved scope
- Financial Review: Verification of accounting accuracy and budget compliance
- Compliance Review: Verification of regulatory and documentation compliance

Approvals shall be documented through signed certification forms or electronic authorization systems.

Submission Procedures

Reimbursement requests and reports shall be submitted:

- In the format required by the awarding agency
- Through designated electronic systems or portals
- By established deadlines
- With confirmation of receipt

Copies of all submissions and confirmations shall be retained.

Documentation Standards

All supporting documentation must be:

- Legible and complete
- Clearly linked to reported costs or activities

- Properly named and indexed
- Stored in designated project folders
- Protected from unauthorized modification

Providers shall follow established file naming and document management standards.

Monitoring and Audit Support

During monitoring reviews, audits, or desk reviews, Providers shall:

- Designate a primary point of contact
- Provide requested documentation within established timelines
- Maintain a request and response log
- Participate in exit conferences and corrective action planning

All monitoring activities shall be documented.

Corrective Action Procedures

When reporting deficiencies are identified, Providers shall:

- Conduct a root cause analysis
- Develop a written corrective action plan
- Implement corrective measures
- Verify effectiveness
- Document resolution

Corrective actions shall be tracked until closure.

Closeout Reporting

At project completion, Providers shall submit all required final reports, including:

- Final financial status reports
- Final performance reports
- Asset inventories
- Certification of completion
- Final reimbursement requests

Closeout submissions shall be reviewed internally prior to submission.

Record Retention

All reimbursement and reporting records shall be retained for a minimum of seven (7) years following final closeout, or longer if required by applicable regulations.

Records shall remain accessible for audits, monitoring, and public records requests.

Internal Controls Testing Manual

Purpose

The purpose of this Manual is to establish standardized procedures for evaluating the design and operating effectiveness of internal controls related to federally funded broadband projects. Regular internal control testing helps ensure compliance with 2 CFR 200.303, promotes accountability, and reduces the risk of financial mismanagement, reporting errors, and audit findings.

This Manual supports continuous improvement and proactive risk management.

Regulatory Framework

Internal control testing shall align with:

- 2 CFR 200.303 (Internal Controls)
- COSO Internal Control Framework
- Applicable state oversight standards
- Award agreements

Scope of Testing

Testing shall cover all major grant management functions, including:

- Financial management
- Procurement
- Payroll and timekeeping
- Contract administration
- Reporting and reimbursements
- Records management
- Asset management

Control Environment Assessment

- Providers shall annually evaluate:
 - Ethical standards and codes of conduct
 - Management oversight
 - Delegation of authority
 - Organizational structure

- Staff competency

Documentation shall include leadership certifications and training records.

Risk Assessment Procedures

At least annually, Providers shall:

- Identify operational, financial, regulatory, and reputational risks
- Assess likelihood and impact
- Assign risk owners
- Document mitigation strategies

Risk assessments shall be incorporated into the organizational risk register.

Control Testing Methodology

Sampling

- Select representative samples of transactions.
- Include high-risk and random samples.
- Document sampling rationale.

Testing Techniques

Testing may include:

- Document inspection
- Re-performance
- Observation
- System access reviews
- Interviewing staff

Testing Areas and Procedures

Financial Controls

- Verify segregation of duties
- Review reconciliations
- Test journal entries
- Review approval workflows

Procurement Controls

- Test competitive processes
- Review sole source justifications

- Verify clause inclusion

Payroll Controls

- Test time and effort reports
- Review allocations
- Validate certifications

Reporting Controls

- Reconcile reports to ledger
- Verify support

Records Controls

- Test retention compliance
- Review access permissions

Documentation Standards

Each test shall include:

- Objective
- Sample description
- Procedures
- Results
- Findings
- Recommendations

Results shall be compiled in a Control Testing Report.

Findings Classification

Level	Description
Low	Administrative
Moderate	Control weakness
High	Material weakness
Critical	Noncompliance

Corrective Action Integration

All findings shall be entered into the corrective action tracking system and monitored until resolved.

Reporting and Oversight

Testing results shall be:

- Reviewed by senior management
- Presented to the governing body
- Incorporated into annual compliance plans

Testing Schedule

Activity	Frequency
Financial Controls	Quarterly
Procurement	Semi-Annual
Payroll	Semi-Annual
Full Review	Annual

Continuous Improvement

Testing results shall inform:

- Policy updates
- Training plans
- System enhancements

Monitoring and Desk Review Guide

Purpose

This Guide establishes standardized procedures for managing internal and external monitoring reviews, desk audits, site visits, and compliance examinations related to federally funded broadband projects.

It promotes consistent, timely, and effective responses to oversight activities.

Regulatory Framework

Monitoring activities shall comply with:

- 2 CFR 200 Subpart D
- Program-specific guidance
- State monitoring protocols
- Award agreements

Types of Monitoring

- Desk Reviews: Remote review of documentation.
- Site Visits: On-site inspections and interviews.
- Program Reviews: Comprehensive compliance evaluations.
- Financial Reviews: Focused fiscal examinations.

Monitoring Readiness Standards

Providers shall maintain:

- Organized digital files
- Current policies
- Updated risk registers
- Complete reimbursement binders

Readiness shall be assessed quarterly.

Monitoring Request Management

All monitoring requests shall be logged into a centralized system including:

- Date received

- Reviewer
- Due date
- Responsible staff
- Status

Documentation Preparation

- Prior to submission:
- Verify completeness
- Reconcile records
- Index files
- Review confidentiality

Response Protocols

- Providers shall:
- Acknowledge requests within 48 hours
- Submit complete responses
- Maintain communication
- Escalate delays

Exit Conference Procedures

- After reviews:
- Participate in exit meetings
- Document preliminary findings
- Clarify expectations

Findings Management

- All findings shall be:
- Logged
- Analyzed
- Assigned
- Corrected
- Verified
- Closed

Corrective Action Planning

- CAPs must include:
- Root cause
- Action steps
- Responsible parties
- Timeline
- Verification method

Appeals and Disputes

Providers may appeal findings in accordance with award terms. Appeals must be documented and submitted timely.

Record Retention

Monitoring records shall be retained a minimum seven years post-closeout.

- Performance Integration

Monitoring outcomes inform:

- Risk scoring
- Training priorities
- Resource allocation
- Program Transparency

Summary results may be published to promote accountability.

Construction Compliance Manual

Purpose

The purpose of this Manual is to establish standardized procedures for managing, monitoring, and documenting construction and network deployment activities funded in whole or in part with federal funds. These procedures are designed to ensure that all deployment activities align with the approved project scope, budget, schedule, and technical specifications, while complying with applicable federal, state, and local requirements.

This Manual promotes accountability, quality assurance, and regulatory compliance throughout the construction lifecycle and reduces the risk of cost overruns, schedule delays, noncompliance, and funding recapture.

Regulatory Framework

Construction and deployment activities shall comply with:

- Award agreements and approved project plans
- Applicable state and local permitting requirements
- National Environmental Policy Act (NEPA) and related environmental regulations
- Davis-Bacon Act and prevailing wage requirements (if applicable)
- Buy America, Build America (BABA) requirements
- Occupational Safety and Health Administration (OSHA) standards
- Utility and right-of-way regulations

Review and Quality Assurance Program

Review Schedules

Providers shall establish and maintain formal project construction field review schedules covering:

- Pre-construction site assessments
- In-progress construction review
- Milestone verification reviews
- Final completion review

Construction review frequency shall be based on project complexity, risk level, and regulatory requirements.

Review Procedures

Construction field review activities shall include:

- Verification of work against approved plans and specifications
- Review of materials and equipment
- Confirmation of safety compliance
- Documentation through written reports and photographs
- Identification of deficiencies and corrective actions

All field reviews shall be documented and retained.

Change Control and Scope Management

Change Order Procedures

All changes to approved scope, budget, schedule, or technical design shall be managed through formal change control procedures.

Change requests must include:

- Description of proposed change
- Justification and necessity
- Cost and schedule impact analysis
- Regulatory impact assessment
- Required approvals

No change may be implemented without documented authorization.

Change Register

A centralized change register shall be maintained to track:

- Submitted requests
- Approval status
- Implementation dates
- Financial impacts

Labor Compliance Management

Prevailing Wage and Workforce Standards

When applicable, Providers shall ensure compliance with:

- Davis-Bacon Act requirements
- State prevailing wage laws

- Equal employment opportunity requirements
- Certified payroll reporting standards (if required)
- Certification of compliance with federal labor standards (if required)

Labor Monitoring Procedures

Providers shall:

- Collect and review certified payrolls
- Verify worker classifications
- Conduct site labor interviews, when required
- Document compliance reviews

Noncompliance shall be addressed promptly through corrective actions.

Permitting and Environmental Compliance

Permitting Management

Providers shall identify, obtain, and maintain all required permits and approvals prior to construction activities, including:

- Local construction permits
- Right-of-way permits
- Utility coordination approvals
- Environmental clearances (NEPA)
- Historic Preservation clearances (Section 106)

A permitting tracker shall be maintained.

Environmental and Historic Preservation (EHP) Compliance

Providers shall comply with all environmental and historic preservation requirements, including:

- NEPA reviews
- Endangered species protections
- Cultural and historic resource reviews
- Wetlands and waterways regulations

Environmental documentation shall be retained.

Asset Tracking and Property Management

Asset Identification

All grant-funded equipment and infrastructure assets shall be:

- Assigned unique identifiers
- Tagged or labeled when practicable
- Recorded in asset management systems

Asset Inventory Records

Asset records shall include:

- Description and serial number
- Acquisition date and cost
- Funding source
- Location
- Condition
- Disposition status

Physical Inventories

Physical inventories shall be conducted at least biennially and reconciled to accounting records.

Contractor Oversight and Performance Monitoring

Providers shall monitor contractor and subcontractor performance through:

- Regular progress meetings
- Review of deliverables
- Field review results
- Performance scorecards
- Corrective action tracking

Deficiencies shall be documented and resolved.

Documentation and Records Management

Construction records shall include:

- Approved plans and specifications
- Inspection reports
- Change orders
- Permits and approvals
- Labor compliance records
- Asset inventories
- Photographic documentation

All records shall be maintained in accordance with retention requirements.

Issue Resolution and Corrective Actions

Construction-related deficiencies shall be managed through formal corrective action procedures, including:

- Root cause analysis
- Written remediation plans
- Follow-up inspections
- Verification of resolution

Unresolved issues shall be escalated in accordance with governance procedures.

Integration with Reporting and Reimbursement

Construction documentation shall be linked to:

- Reimbursement requests
- Performance reports
- Monitoring reviews
- Closeout submissions

No construction-related costs shall be reimbursed without supporting compliance documentation.

Continuous Improvement

Construction compliance procedures shall be reviewed annually and updated based on:

- Monitoring findings
- Audit results
- Regulatory changes
- Lessons learned

Closeout and Audit Readiness Playbook

Purpose

The purpose of this Playbook is to establish standardized procedures for closing federally funded broadband projects and preparing for audits, monitoring reviews, and post-closeout oversight. These procedures are designed to ensure that all financial, programmatic, and administrative obligations have been satisfied, the project outcomes are properly documented, and the records are maintained in compliance with applicable requirements.

The Playbook promotes financial integrity, regulatory compliance, and long-term protection of federal investments by minimizing the risk of questioned costs, funding recapture, and adverse audit findings.

Regulatory Framework

Closeout and audit readiness activities shall comply with:

- 2 CFR 200.344 (Closeout)
- 2 CFR 200 Subpart F (Audit Requirements)
- Program-specific closeout guidance
- State grant management policies
- Award agreements and special conditions

Closeout Planning and Timeline

Providers shall initiate closeout planning no later than six (6) months prior to the anticipated project completion date.

A formal closeout plan shall be developed and shall include:

- Key closeout milestones
- Reporting deadlines
- Responsible staff
- Documentation requirements
- Audit preparation schedule

The closeout plan shall be reviewed and approved by senior management.

Final Financial Reconciliation

Purpose

Final reconciliation ensures that all report expenditures, cash draws, and matching contributions are accurate, complete, and consistent across all financial systems.

Procedures

Provides shall:

- Reconcile general ledger balances to final financial reports.
- Verify that all costs have been properly classified and allocated.
- Confirm that all obligations have been liquidated.
- Review outstanding payables and receivables.
- Resolve unreconciled balances and discrepancies.
- Document final budget-to-actual variances.

All reconciliation activities shall be documented and retained.

Asset Verification and Property Certification

Asset Inventory Review

Prior to closeout, Providers shall conduct a comprehensive physical and administrative inventory of all grant-funded assets.

Asset verification shall include:

- Confirmation of asset existence and location
- Verification of serial numbers and identifiers
- Review of condition and operational status
- Validation of ownership and title
- Confirmation of continued authorized use

Property Certification

Providers shall prepare a formal property certification statement confirming:

- Accuracy of asset records
- Compliance with use and disposition requirements
- Continued service delivery obligations, if applicable

Mock Audits and Readiness Assessments

Purpose

Mock audits are conducted to identify and remediate potential compliance weaknesses prior to formal audits or closeout reviews.

Procedures

Mock audits shall include:

- Review of reimbursement binders
- Testing of internal controls
- Examination of procurement files
- Validation of performance reports
- Review of asset records
- Assessment of record retention practices

Findings shall be documented and addressed through corrective action plans.

Record Certification and Documentation Review

Record Certification Process

Prior to final submission, Providers shall certify that all required records are complete, accurate, and properly maintained.

- Certification shall include:
 - Financial records
 - Procurement documentation
 - Construction and inspection files
 - Reporting submissions
 - Monitoring correspondence
 - Training records
 - Policy and procedure manuals

Certification Statement

A signed certification shall be executed by executive leadership and the Grant Compliance Officer attesting to the completeness and integrity of records.

Audit Binder Preparation

Providers shall assemble a comprehensive Audit Binder containing:

- Award agreements and amendments
- Approved budgets and revisions
- Financial policies and procedures
- Reimbursement documentation
- Procurement files
- Internal control testing reports
- Monitoring correspondence
- Asset inventories
- Closeout certifications

The Audit Binder shall be maintained in both electronic and physical formats, as appropriate.

Final Reporting and Closeout Submission

Providers shall submit all required closeout documentation, including:

- Final financial status reports
- Final performance reports
- Asset inventories
- Property certifications
- Closeout certifications
- Final reimbursement requests

Submissions shall be reviewed internally prior to submission.

Post-Closeout Record Retention

All closeout and audit-related records shall be retained for a minimum of seven (7) years following final closeout, or longer if required by regulation or award terms.

Records shall remain accessible for audits, investigations, and public records requests.

Post-Audit Response Management

If audit findings or questioned costs are identified after closeout, Providers shall:

- Respond within required timeframes
- Provide supporting documentation
- Implement corrective actions
- Coordinate repayment, if necessary
- Document resolution

All post-audit activities shall be tracked.

Continuous Improvement and Knowledge Management

Lessons learned from closeout and audit activities shall be documented and incorporated into future policies, procedures, and training programs.

Annual reviews of closeout procedures shall be conducted to ensure continued compliance.

Capacity Assessment Framework

Purpose

The Capacity Assessment Framework provides a structured methodology for evaluating an Internet Service Provider's organizational readiness, operational capability, and compliance maturity for managing federally funded broadband projects. The assessment is designed to identify strengths, gaps, and risk areas and to inform targeted technical assistance, resource allocation, and continuous improvement efforts.

This framework supports proactive risk management, strengthens institutional capacity, and promotes long-term sustainability.

Assessment Structure

The Capacity Assessment evaluates provider performance across six core organizational domains that are critical to successful grant administration and infrastructure delivery.

Assessment Domains

Leadership

This domain evaluates governance, executive engagement, and strategic oversight, including:

- Executive and board involvement in grant oversight
- Clarity of decision-making authority
- Commitment to compliance and accountability
- Effectiveness of escalation and issue-resolution processes
- Strategic alignment of grant activities with organizational goals

Finance

This domain assesses financial management systems and controls, including:

- Segregation of grant funds
- Budget development and monitoring practices
- Cash management procedures
- Cost allocation methodologies
- Financial reporting accuracy
- Audit readiness

Operations

This domain evaluates project and operational management capacity, including:

- Project planning and scheduling systems

- Construction oversight procedures
- Vendor and contractor management
- Change management practices
- Asset tracking systems
- Performance monitoring tools

Compliance

This domain measures regulatory and policy adherence, including:

- Adoption and implementation of written policies
- Internal control systems
- Reporting compliance
- Monitoring responsiveness
- Corrective action processes
- Record retention practices

Data and Information Management

This domain assesses data quality, reporting systems, and information security, including:

- Financial and program data integration
- GIS and deployment reporting systems
- Document management platforms
- Data validation procedures
- Cybersecurity controls
- Privacy protections

Staffing and Human Capital

This domain evaluates workforce capacity and competency, including:

- Adequacy of staffing levels
- Role clarity and segregation of duties
- Staff qualifications and certifications
- Training and professional development programs
- Succession planning
- Retention strategies

Scoring Methodology

Each domain is assessed using a standardized five-point maturity scale:

Score	Description
1	Ad Hoc – Informal or undocumented processes
2	Developing – Basic procedures with limited consistency
3	Standardized – Documented and consistently applied practices
4	Managed – Performance measured and actively managed
5	Optimized – Continuous improvement and best practices

Scores are supported by documentary evidence and management interviews.

Assessment Process

Capacity assessments are conducted through:

- Structured self-assessments
- Document reviews
- Staff interviews
- Systems walkthroughs
- Transaction testing

Assessments may be conducted at onboarding, annually, or as required by oversight agencies.

Reporting and Results

Assessment results are documented in a formal Capacity Assessment Report that includes:

- Domain scores and maturity ratings
- Strengths and best practices
- Identified gaps and risks
- Priority improvement areas
- Resource and training needs

Reports are reviewed with executive leadership and compliance staff.

Improvement Planning

Based on assessment results, Providers shall develop a Capacity Improvement Plan that includes:

- Specific corrective and enhancement actions
- Assigned responsibilities
- Implementation timelines
- Resource requirements
- Performance metrics

Progress against improvement plans shall be monitored quarterly.

Integration with Program Oversight

Capacity assessment results are used to:

- Inform monitoring intensity
- Tailor technical assistance
- Guide funding decisions
- Prioritize training investments
- Support sustainability planning

Continuous Review

The Capacity Assessment Framework shall be reviewed annually and updated to reflect regulatory changes, program experience, and emerging risks.

Compliance Resource Library

Purpose

The Compliance Resource Library serves as the centralized repository of standardized tools, templates, policies, job aids, and reference materials that support the implementation of this Handbook and the effective management of federally funded broadband projects. The library is designed to provide Providers with practical, easy-to-use resources aligned with regulatory requirements and best practices across the full grant lifecycle.

The Resource Library promotes consistency, reduces administrative burden, improves documentation quality, and strengthens audit readiness by ensuring that Providers have access to current, approved materials.

Organization and Access

The Resource Library is organized by functional area and grant lifecycle stage. Materials are available through a secure online portal and are updated regularly to reflect regulatory changes, program guidance, and lessons learned.

Each section includes:

- Standardized templates and forms
- Policy and procedure documents
- Step-by-step job aids
- Sample completed examples
- Training materials and recorded webinars
- Frequently Asked Questions (FAQs)

All materials are version-controlled and accompanied by guidance on appropriate use.

Library Sections

Getting Started

This section supports provider onboarding and early-stage compliance setup.

Includes:

- Provider Orientation Guide
- Grant Readiness Self-Assessment
- Compliance Roles Matrix
- Startup Checklists

- File Structure and Naming Guide
- System Setup Instructions

Governance and Compliance

This section supports organizational oversight and accountability.

Includes:

- Governance Charter Templates
- Board Oversight Toolkit
- Code of Conduct
- Conflict of Interest Policy
- Whistleblower Policy
- Compliance Management Plans
- Delegation of Authority Matrix

Financial Management

This section supports compliant financial operations.

Includes:

- Financial Management Policy
- Cost Allocation Plan Templates
- Allowable Cost Guidance
- Budget Development Workbooks
- Cash Management Tools
- Reconciliation Templates
- Match Tracking Logs

Procurement and Contracts

This section supports compliant purchasing and contracting.

Includes:

- Federal Procurement Manual
- Bid and RFP Templates
- Evaluation Score Sheets
- Vendor Vetting Checklists
- Contract Clause Library
- BABA and Davis-Bacon Toolkits
- Change Order Templates

Human Resources and Timekeeping

This section supports payroll and labor compliance.

Includes:

- Time and Effort Policies
- Timesheet Templates
- Labor Distribution Reports
- Payroll Allocation Tools
- Fringe Benefit Allocation Guides
- Staff Certification Forms

Construction and Deployment

This section supports network deployment oversight.

Includes:

- Construction Compliance Manual
- Inspection Checklists
- Change Management Logs
- Asset Inventory Systems
- Photo Documentation Guides
- Permitting Trackers
- Contractor Performance Tools

Reporting and Reimbursements

This section supports financial and performance reporting.

Includes:

- Reimbursement Package Builders
- Reporting Templates
- Performance Dashboards
- File Index Tools
- Desk Review Preparation Guides
- Submission Checklists

Monitoring and Risk Management

This section supports internal and external oversight.

Includes:

- Risk Register Templates

- Internal Review Checklists
- Control Testing Tools
- Corrective Action Plan Forms
- Monitoring Response Logs
- Findings Resolution Trackers

Closeout and Audit

This section supports project closeout and audit readiness.

Includes:

- Closeout Checklists
- Audit Binder Templates
- Asset Verification Forms
- Property Certification Statements
- Record Retention Schedules
- Post-Audit Response Guides

Training and Technical Assistance

This section supports workforce development.

Includes:

- Role-Based Training Modules
- Certification Programs
- Recorded Webinars
- Job Aids and Quick Guides
- Office Hours Materials
- Continuing Education Resources

Data and Analytics

This section supports performance measurement and reporting systems.

Includes:

- GIS Reporting Tools
- Data Validation Protocols
- Performance Metrics Libraries
- Dashboard Templates
- Data Governance Policies
- Integration Guides

Cybersecurity and Information Security

This section supports protection of sensitive data.

Includes:

- Data Security Policies
- Incident Response Plans
- Access Control Templates
- NIST Compliance Mapping
- Cyber Risk Assessment Tools
- Privacy Compliance Guides

Environmental and Historic Preservation Regulatory Compliance

This section supports environmental and historic preservation and permitting requirements.

Includes:

- NEPA Compliance Toolkits
- Environmental Screening Forms
- Permitting Checklists
- Historic Preservation Guides
- Mitigation Planning Tools

Legal and Contractual Compliance

This section supports legal risk management.

Includes:

- Contract Review Checklists
- Dispute Resolution Procedures
- Claims Management Tools
- Subcontract Compliance Guides
- Litigation Hold Procedures

Transparency and Public Accountability

This section supports public reporting and stakeholder engagement.

Includes:

- Public Reporting Templates
- FOIA and Public Records Response Guides
- Community Outreach Materials

- Conflict Disclosure Forms
- Transparency Dashboards

Maintenance and Updates

The Resource Library is reviewed and updated on a quarterly basis. Updates reflect:

- Regulatory changes
- New program guidance
- Audit findings
- Provider feedback
- Emerging risks

All revisions are documented through formal change logs and version histories.

Integration with Program Oversight

Use of the Resource Library is incorporated into:

- Provider onboarding
- Monitoring reviews
- Capacity assessments
- Technical assistance plans
- Certification processes

Providers are expected to use current Library materials when developing internal systems and submitting documentation.

File Naming and Records Architecture

Purpose

The File Naming and Records Architecture establishes standardized requirements for organizing, naming, storing, and retaining grant-related records. These standards are designed to ensure that documentation is complete, accessible, consistent, and audit-ready throughout the lifecycle of each federally funded broadband project.

A standardized records structure promotes transparency, supports efficient reporting and monitoring, reduces administrative burden, and ensures compliance with federal and state record retention requirements.

Records Management Principles

All grant-related records shall be managed in accordance with the following principles:

- **Accessibility:** Records must be easily retrievable for reporting, monitoring, and audit purposes.
- **Accuracy:** Records must reflect complete and correct information.
- **Consistency:** Standardized formats and naming conventions shall be used across all projects.
- **Security:** Records must be protected from unauthorized access, alteration, or loss.
- **Retention:** Records must be maintained for required retention periods.

Standard Folder Structure

All Providers shall maintain a centralized electronic file system using the following standardized structure:

```
/ISP_Grant_Compliance
|
|— 01_Getting_Started
|— 02_Governance
|— 03_Financial
|— 04_Procurement
|— 05_HR
```

- └─ 06_Construction
- └─ 07_Reporting
- └─ 08_Monitoring
- └─ 09_Closeout
- └─ 10_Training

Each major folder shall contain subfolders organized by funding source, grant identifier, and project name, as follows:

`/[FundingSource]_[GrantID]_[ProjectName]`

Example:

`BEAD_12345_RuralFiberExpansion`

Within each project folder, Providers shall maintain the following standardized subfolders:

- `/01_Award_Documents`
- `/02_Budget`
- `/03_Contracts`
- `/04_Invoices`
- `/05_Construction`
- `/06_Reports`
- `/07_Monitoring`
- `/08_Closeout`
- `/09_Archive`

File Naming Convention

All electronic files shall be named using the following standardized format:

[GrantID]_[Category]_[DocumentType]_[ReportingPeriod]_[Version]_[Date]

Naming Elements

Element	Description	Example
GrantID	Assigned grant or award number	12345
Category	Functional area	Financial
Document Type	Type of document	Reimbursement
Reporting Period	Applicable period	Q2
Version	Revision number	v2
Date	Date finalized	2026-04-15

Example File Name

12345_Financial_Reimbursement_Q2_v2_2026-04-15.pdf

Version Control Standards

To ensure document integrity and traceability:

- Draft documents shall be labeled with "Draft" and version numbers.
- Final approved documents shall be labeled "Final."
- Superseded versions shall be archived, not deleted.
- Change logs shall be maintained for key compliance documents.

Example:

12345_Financial_Reimbursement_Q2_v1_Draft_2026-03-30.xlsx

12345_Financial_Reimbursement_Q2_v2_Final_2026-04-15.pdf

Access Controls and Security

Providers shall implement access controls to protect sensitive information, including:

- Role-based access permissions
- Multi-factor authentication, where available
- Encryption of sensitive files
- Regular access reviews

Financial, personnel, and security-related files shall be restricted to authorized staff.

Backup and Disaster Recovery

Providers shall maintain regular backups of all grant-related records, including:

- Automated daily or weekly backups
- Off-site or cloud-based storage
- Periodic restoration testing

Backup procedures shall be documented.

Record Retention and Archiving

All records shall be retained for a minimum of seven (7) years following final closeout, or longer if required.

Archived records shall be:

- Indexed and searchable
- Stored securely
- Protected from unauthorized modification

A Records Archive Index shall be maintained.

Quality Assurance and Periodic Review

Records management practices shall be reviewed at least annually. Reviews shall evaluate:

- Compliance with naming conventions
- Completeness of files
- Security controls
- Retention compliance

Deficiencies shall be addressed through corrective action plans.

Integration with Monitoring and Audits

All records shall be maintained in a manner that supports rapid response to:

- Monitoring requests
- Audit inquiries
- Public records requests

Providers should be able to produce requested documentation within five (5) business days.

Training and Certification Program

Purpose

The Training and Certification Program establishes a structured, role-based professional development framework to ensure that personnel involved in federally funded broadband projects possess the knowledge, skills, and competencies necessary to fulfill their responsibilities in compliance with applicable regulations and program requirements.

This program promotes consistency, accountability, and continuous learning, strengthens institutional capacity, and supports long-term compliance and operational sustainability.

Program Structure

The Training and Certification Program is organized around defined learning pathways aligned to key functional roles within participating organizations. Each pathway integrates regulatory instruction, operational guidance, practical application, and assessment.

Training is delivered through a combination of online modules, instructor-led sessions, job aids, webinars, and hands-on workshops.

Role-Based Curriculum

Training Curricula are tailored to the specific responsibilities of each role.

Executive Leadership Curriculum

Designed for executive sponsors, board members, and senior management.

Focus areas include:

- Federal grant governance and oversight
- Risk management and accountability
- Financial stewardship
- Performance management
- Regulatory responsibilities
- Audit and enforcement processes

Finance Curriculum

Designed for finance directors, accountants, and fiscal staff.

Focus areas include:

- Uniform Guidance financial requirements
- Budget management and controls
- Cash management
- Cost allocation methodologies
- Financial reporting
- Audit preparation

Project Management Curriculum

Designed for project managers and deployment staff.

Focus areas include:

- Project planning and scheduling
- Construction compliance
- Change management
- Contractor oversight
- Performance tracking
- Documentation standards

Procurement Curriculum

Designed for procurement officers and contracting staff.

Focus areas include:

- Federal procurement standards
- Competitive solicitation procedures
- Vendor evaluation
- Contract administration
- BABA and labor compliance
- Ethics and conflict of interest

Records and Documentation Curriculum

Designed for records administrators and administrative staff.

Focus areas include:

- Records retention requirements
- File naming and organization

- Document security
- Audit readiness
- Public records compliance
- Version control

Certification Levels

Participants may earn certification at three progressive levels based on training completion, demonstrated competency, and experience.

Associate Level

Intended for new or entry-level personnel.

Requirements include:

- Completion of foundational training modules
- Passing score on competency assessments
- Demonstration of basic compliance knowledge

Practitioner Level

Intended for experienced personnel with operational responsibility.

Requirements include:

- Completion of intermediate and advanced modules
- Demonstrated application of compliance practices
- Satisfactory performance evaluations
- Supervisor endorsement

Lead Level

Intended for senior staff and compliance leaders.

Requirements include:

- Completion of advanced leadership modules
- Demonstrated mastery of regulatory and operational requirements
- Successful management of audits or monitoring reviews
- Participation in mentoring and training activities

Certification and Documentation

All certifications shall be documented and maintained in personnel records. Certification records shall include:

- Training modules completed

- Assessment results
- Certification level
- Date of issuance
- Expiration date

Certification information shall be available for monitoring and audit purposes.

Annual Recertification Requirements

All certified personnel must complete annual recertification to maintain active status.

Recertification includes:

- Completion of required refresher training
- Review of regulatory updates
- Participation in compliance briefings
- Updated competency assessments

Failure to complete recertification may result in suspension of certification status.

Assessment and Evaluation

Training effectiveness shall be evaluated through:

- Knowledge assessments
- Practical exercises
- Performance reviews
- Monitoring outcomes
- Audit findings

Results shall be used to refine curricula and identify additional training needs.

Integration with Program Oversight

Training and certification status shall be incorporated into:

- Capacity assessments
- Monitoring reviews
- Risk scoring
- Technical assistance planning
- Performance evaluations

Providers shall ensure that key roles are staffed by appropriately certified personnel.

Program Governance and Continuous Improvement

The Training and Certification Program shall be reviewed annually and updated based on:

- Regulatory changes
- Program experience
- Participant feedback
- Emerging risks
- Best practices

Program administrators shall maintain training records, update materials, and oversee certification standards.

Program Maintenance and Updates

Purpose

The Program Maintenance and Updates framework establishes standardized procedures for reviewing, updating, and sustaining the policies, procedures, tools, and guidance contained in this Handbook and the Compliance Resource Library. This framework ensures that program materials remain current, accurate, and aligned with evolving federal regulations, state requirements, and program guidance.

Ongoing maintenance supports regulatory compliance, operational effectiveness, and long-term program sustainability.

Governance and Oversight

Program maintenance activities shall be overseen by designated program administrators in coordination with compliance, legal, financial, and operational leadership.

Responsibilities include:

- Monitoring regulatory and policy developments
- Evaluating operational impacts
- Approving updates and revisions
- Communicating changes to stakeholders

A formal governance structure shall guide update processes.

Quarterly Regulatory Reviews

At least quarterly, program administrators shall conduct formal reviews of:

- Federal regulations and Uniform Guidance updates
- NTIA, Treasury, and other agency guidance
- State policy changes
- Audit and enforcement trends
- Program-specific advisories

Review findings shall be documented and incorporated into update plans.

Annual Policy and Procedure Updates

All core policies, manuals, and guidance documents shall be reviewed annually.

Annual reviews shall assess:

- Continued regulatory alignment
- Operational effectiveness
- Monitoring and audit findings
- Provider feedback
- Emerging risks

Recommended revisions shall be documented and approved prior to implementation.

Version Control Standards

All program materials shall be subject to formal version control to ensure clarity, traceability, and consistency.

Version control procedures include:

- Assignment of version numbers and effective dates
- Identification of superseded documents
- Archival of prior versions
- Clear labeling of draft and final documents

Example format:

DocumentName_v2.1_Effective_2026-07-01

Change Management and Communication

All material changes to program guidance shall be managed through a structured change management process.

This process includes:

- Impact analysis
- Stakeholder review
- Approval documentation
- Implementation planning
- Communication to providers
- Training updates, as needed

Changes shall be communicated through official notices, portal updates, and training sessions.

Change Logs and Documentation

A centralized change log shall be maintained to document all material updates.

Each entry shall include:

- Document name
- Version number
- Description of change
- Reason for change
- Approval authority
- Effective date

Change logs shall be publicly available through the Resource Library portal.

Quality Assurance Reviews

Periodic quality assurance reviews shall be conducted to evaluate:

- Consistency across documents
- Alignment with regulatory requirements
- Usability of tools and templates
- Compliance with version standards

Deficiencies shall be addressed through corrective actions.

Technology and Platform Maintenance

Program administrators shall ensure that digital platforms supporting the Resource Library and training systems are:

- Secure
- Updated regularly
- Backed up
- Accessible
- Scalable

System maintenance activities shall be documented.

Continuous Improvement Process

Maintenance activities shall incorporate:

- Provider feedback
- Monitoring results
- Audit outcomes
- Performance data
- Lessons learned

Continuous improvement initiatives shall be tracked and reported annually.

Program Sustainability

Long-term sustainability shall be supported through:

- Dedicated staffing
- Stable funding mechanisms
- Documentation of institutional knowledge
- Succession planning
- Strategic planning

This ensures continuity of program operations beyond individual funding cycles.

Operational Appendices

Forms, Checklists, and Logs

The following appendices provide standardized operational tools to support implementation of this Handbook. These forms and templates are designed to promote consistency, documentation quality, and audit readiness across all federally funded broadband projects.

Providers are expected to use current versions of these tools when managing grant activities.

Appendix A: Grant Readiness Checklist

Purpose: To verify that foundational compliance systems are in place prior to initiating grant-funded activities.

Readiness Verification

- Grant Compliance Officer formally appointed
- Grant-specific accounting codes established
- Core governance and financial policies adopted
- Standard file structure implemented
- UEI and SAM.gov registration verified
- Staff compliance training completed
- Reporting calendar established

Certification

I certify that the above readiness requirements have been completed and documented.

Authorized Official: _____

Title: _____

Signature: _____

Date: _____

Appendix B: Invoice Review and Approval Form

Purpose: To document compliance review of vendor and contractor invoices prior to payment and reimbursement.

Grant ID: _____

Vendor Name: _____

Invoice Number: _____

Billing Period: _____

Compliance Review

Review Standard Yes No

Allowable

Allocable

Reasonable

Properly Supported

Approvals

Program Review: _____ Date: _____

Finance Review: _____ Date: _____

Compliance Approval: _____ Date: _____

Appendix C: Reimbursement Package Index

Purpose: To ensure completeness and consistency of reimbursement submissions.

Required Documentation

1. Reimbursement Cover Sheet and Certification
2. Detailed Expense Report
3. General Ledger Extract
4. Paid Invoices
5. Proof of Payment
6. Payroll Records and Timesheets (if applicable)
7. Match Contribution Documentation
8. Certification Statement

Prepared By: _____

Date: _____

Appendix D: Procurement Evaluation Score Sheet

Purpose: To document objective evaluation of vendor proposals.

Solicitation Number: _____

Vendor Name: _____

Evaluation Criteria

Category	Maximum Points	Score
Technical Approach	30	_____
Relevant Experience	25	_____
Price	25	_____
Organizational Capacity	20	_____

Total Score: _____ / 100

Evaluator Name: _____

Signature: _____

Date: _____

Appendix E: Site Inspection Log

Purpose: To document construction and deployment site inspections.

Project Name: _____

Location: _____

Inspection Date: _____

Inspector: _____

Inspection Summary

- Milestones Verified: Yes No
- Photographic Evidence Attached: Yes No

Issues Identified

Corrective Actions Required

Inspector Signature: _____

Date: _____

Appendix F: Risk Register Template

Purpose: To document and monitor organizational and project-related risks.

Risk Description	Category	Likelihood (1–5)	Impact (1–5)	Risk Owner	Mitigation Strategy	Status
------------------	----------	------------------	--------------	------------	---------------------	--------

Risk Review Certification

Reviewed By: _____

Date: _____

Implementation Guidance

Providers should:

- Maintain completed appendices in designated project folders.
- Update logs and registers regularly.
- Include applicable forms in reimbursement and monitoring files.
- Retain all completed appendices in accordance with record retention requirements.

Quick Start Guide for ISPs

Purpose

This Quick Start Guide is designed to support small and mid-sized Internet Service Providers that are beginning their first federally funded broadband project. It provides a practical, step-by-step overview of essential compliance activities, key resources, and recommended timelines to help Providers establish strong management systems from the outset.

This Guide is intended to complement the full Compliance Handbook and Resource Library and to serve as an accessible entry point for new Providers.

Step 1: Set Up Your Grant Team (Weeks 1–2)

Objective: Establish clear accountability and leadership for grant compliance and project management.

Key Actions

- Appoint a Grant Compliance Lead.
- Assign dedicated Finance and Project Management Leads.
- Review award agreements and special conditions.
- Register and verify organizational credentials in SAM.gov and obtain a UEI.

Step 2: Organize Your Systems (Weeks 2–4)

Objective: Implement foundational financial and records management systems.

Key Actions

- Establish grant-specific accounting codes and cost centers.
- Implement standardized electronic filing and naming conventions.
- Adopt required governance and financial management policies.
- Conduct initial compliance training for staff.

Step 3: Launch Your Project (Month 1)

Objective: Activate operational systems and begin compliant project implementation.

Key Actions

- Execute vendor, contractor, and subcontractor agreements.
- Establish and distribute a reporting and reimbursement calendar.
- Activate procurement and approval workflows.

- Begin systematic documentation of project activities.

Step 4: Manage Spending and Reporting (Ongoing)

Objective: Maintain continuous financial and reporting compliance.

Key Actions

- Review and approve invoices on a monthly basis.
- Perform regular account reconciliations.
- Submit financial and performance reports on schedule.
- Maintain organized reimbursement and supporting documentation files.

Step 5: Prepare for Reviews and Closeout (Final Year)

Objective: Ensure audit readiness and successful project closeout.

Key Actions

- Conduct physical verification of grant-funded assets.
- Assemble and organize the audit and closeout binder.
- Reconcile all outstanding balances and obligations.
- Submit final financial and performance reports.

Common Mistakes to Avoid

Providers should take proactive steps to avoid the following frequent compliance issues:

- Commingling grant funds with non-grant funds
- Incomplete or missing documentation
- Late submission of required reports
- Informal or undocumented procurement practices
- Unsupported or improperly valued matching contributions

Where to Get Help

Providers may access ongoing technical assistance and support through:

- Compliance Resource Library
- Online Training Portal
- Scheduled Office Hours
- Dedicated Help Desk Support

Contact information and access links are available on the program website.

Final Note to Providers

Successful grant management begins with early planning, consistent documentation, and proactive communication. Providers are encouraged to use this Guide alongside the full Compliance Handbook to build sustainable systems that support long-term compliance and operational success.



WITT O'BRIEN'S

PART OF THE **AMBIPAR** GROUP

818 TOWN & COUNTRY BLVD
SUITE 200, HOUSTON TX 77024

T: +1 281 320 9796
F: +1 281 320 9700

24/7 EMERGENCY
+1 985 781 0804

wittobriens.com