

# Fiscal Management

## ADRC Operations Manual

### I. Introduction

Aging and disability resource centers (ADRCs) that are awarded a contract are required to adhere to the fiscal management requirements described in this section. Fiscal management and oversight are the responsibility of the ADRC director. ADRCs may choose to have fiscal management or support staff to assist with fiscal activities such as monthly reporting and claiming.

### II. Technical Assistance and Information

#### A. Fiscal Management Definitions

These definitions are DHS definitions applicable to this operations manual. Federal definitions may vary.

**ADRC Funding:** For the purposes of this chapter, ADRC funding is defined as any funding that is paid from CARS profile 560100.

**Agency Management, Support, and Overhead (AMSO):** These are costs incurred for common or joint purposes that cannot be specifically tied to a particular program but are applicable to all programs. These might be called indirect costs in your agency and might be compiled by a third party.

**Allocated Costs:** These are direct costs that can directly benefit more than one program or function within the ADRC and can, therefore, be allocated (or charged) to the benefiting programs or functions on some reasonable and equitable basis. For example, an individual spends his or her time working on a number of different programs that the agency operates. Salary and related fringe benefits can be charged to the respective programs based on the number of hours reported to each program on employee time sheets.

**Allocation Method:** This is the method used to split funding or expenses into specific programs or specific parts of a program.

**Capital Expenses:** These are expenditures to acquire tangible or intangible assets of \$5,000 or more used in operations. Capital expenses have a useful life of more than one year and which are capitalized in accordance with generally accepted accounting principles (GAAP). Or these can be expenditures to make additions, improvements, modification, replacement, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or

useful life. See allowable [DHS Allowable Cost Policy Manual](#) for additional information.

**Community Aids Grants and Contracts:** This term is defined as any funding provided by the DHS to a community agency (in this case, the ADRC). Aid contracts are defined as grants and funding provided by DHS for local assistance and aids to organizations and/or providers, such as counties, cities, profit, and non-profit agencies.

**Community Aids Reporting System (CARS):** This is the internal DHS grant payment processing and tracking system for reimbursing expenses against grant agreements. The system is managed by the CARS unit within DHS.

**CARS Profile:** This is the reporting category and assigned number specified by the grant agreement from DHS. The profiles are found within the grant agreement CARS page. Some grants might have multiple profiles to track expense categories within the grant. For further information, check the CARS manual or contact the program or fiscal manager.

**Central Service Cost Allocation Plan:** This is documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by state or local government or tribe on a centralized basis to its department and agencies. The costs of these services may be charged to the department and agencies using them.. This is related to allocations for indirect or AMSO expenses.

**Contract:** DHS interprets the term “contract” as a legal instrument to purchase goods or services to benefit the state. See *Grant Agreement* for the legal instrument between state to local agencies.

**Cost Allocation Plan:** See definitions for *Central Service Cost Allocation Plan* and *Allocation Method*. It may also be referred to as “cost allocation.”

**Direct Costs:** This term is defined as any cost that can be identified with a particular program or cost objective. For example, the entire salary of an individual who spends all of his or her time working on a single program can be charged as a direct cost to that program.

**Expenditures:** These are expenses that are allowable for reimbursement within the grant agreement, scope of work or scope of services, and timeframe. It may also be known as “costs.”

**Fundraising:** This is an organized activity or event for the purpose of soliciting money or pledges.

**General Purpose Revenue (GPR):** This term refers to state funds that may be used for the purpose indicated in the grant agreement with DHS.

**Grant:** This term describes funds received by DHS that are passed through to subrecipients for a purpose on a grant agreement with a scope of work or scope of services.

**Grant Agreement:** This is the legal instrument by which a subrecipient is granted funds to carry out the program based upon the scope of work or scope of services. Grant agreement may also be referred to as “local assistance contracts” or “grant in aids to local agencies.”

**Grantee:** This term refers to the agency that is awarded grant funds by DHS and is responsible for fulfilling the requirements of the grant. See also *Subrecipient*.

**Indirect Costs:** Indirect costs are those costs that are incurred by an agency that are not readily chargeable to a particular program or function, but benefit all programs and functions operated by the agency. Indirect costs are necessary to the overall operation of the agency, but a direct relationship to a specific program cannot be shown. An example of an indirect cost might be the salary and related fringe benefits paid to the agency's accounting staff and/or the executive director. Generally, these kinds of costs are identified, pooled, and charged against individual programs or funding sources using a rate designed to recover the costs. See also *AMSO*.

**Medicaid Administrative Claiming (MA):** This term is defined as a joint federal-state financing of expenditures that authorizes federal grants to states for a proportion of expenditures for medical assistance under an approved Medicaid state plan and for expenditures necessary for administration of the Medicaid state plan.

**Pass-Through Entity:** This term refers to a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. This is usually DHS but may also be local agencies who grant out part of the services within the scope. If an agency is a pass-through entity, there are additional requirements. Contact your program manager or fiscal manager for more details.

**Scope of Services or Scope of Work:** This is a document that accompanies a contract and details the expectations and requirements of the contract. It may also be called “scope.”

**Subaward:** This is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federally funded grant received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be

provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

**Subcontractor:** This term refers to an entity that a grantee contracts with to fulfill some or all of the requirements in the scope of services/scope of work.

**Subrecipient:** This is an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award. This does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

**Sum-Sufficient Profile:** This is a payment profile providing the level of funding necessary to accomplish the purpose for which it was created. The grant agreement will list the profile as \$0. For ADRCs, the Medicaid Administrative (MA) match profiles are sum sufficient. ADRCs should never report expenses directly to the sum-sufficient MA profile. The level of funding paid from this profile is determined by the expenses reported to the reporting profile that allocate to the sum-sufficient MA profile.

## B. Roles, Responsibilities, and Points of Contact

Fiscal management can be complex and involves multiple entities. The roles, responsibilities, and primary points of contact for fiscal management-related activities are listed below. These lists are not all-inclusive and are meant to provide high-level direction for ADRCs.

### 1. ADRC

The ADRC is responsible for:

- Planning ADRC budget.
- Signing contracts.
- Using funding in an appropriate and allowable manner.
- Completing required reporting in a timely manner.
- Checking and reconciling the CARS reports monthly.
- Determining a cost allocation plan that meets the requirements outlined in this chapter.
- Determining if an expense (for example, salary or fringe) is fair and reasonable.
- Understanding the funding profiles.
- Understanding the scope of services/scope of work for a particular funding source and seeking clarification if unsure.
- Tracking all expenditures and income that come into the ADRC.
- Reading all fiscal inquiries and responding as requested.
- Completing all fiscal reports and requirements such as the annual expenditure report and annual budget report as requested.

- Submitting CARS expenditure reports timely, based upon keying due dates, and ensuring final reports are submitted by final report deadlines.

## 2. ORCD Fiscal Staff

Fiscal staff within the Office for Resource Center Development (ORCD) are the primary point of contact for:

- Answering questions about ADRC funding profiles and funding profile flowcharts.
- Answering questions, addressing concerns, and providing technical help with the Adder Workbook and allocations based upon time-reporting requirements.
- Assisting with questions, addressing concerns, and providing technical help with Medicaid Administrative claiming as it pertains to ADRCs and ADRC time-reporting requirements.
- Acting as a liaison between ADRCs and the CARS Unit for complex issues that cannot be easily resolved by the CARS Unit.
- Assisting RQS with reviewing positions that are split between multiple ADRCs or multiple roles, including how to allocate staff time and time-reporting.
- Answering questions about the annual expenditure report, annual budget report, or other fiscal forms.
- Assisting to resolve fiscal issues arising from audit findings.

Fiscal staff within ORCD are responsible for:

- Conducting an annual budget review.
- Conducting a review of ADRCs' annual expenditure reports.
- Tracking the state budget and other grants as they pertain to ADRCs.
- Creating the fiscal components of grant agreements and submitting final grant agreement documents for signatures.
- Reviewing the fiscal portion of new ADRC applications.

## 3. CARS Unit Staff

Staff within the CARS Unit are the primary point of contact for:

- Loading grant agreements amounts onto profiles upon receipt of fully executed grant agreements.
- Receiving and keying CARS expenditure reports.
- Assisting with discrepancies between what was reported by the ADRC and what was paid.
- Deciphering and understanding CARS reports.

## 4. Auditors

ADRCs should consult with their auditors on the following:

- Determining cost allocation plans.
- Reviewing and understanding the state allowable cost plan.
- Documenting corrections to reports that have already been submitted.
- Resolving audit findings by making corrections.

#### 5. Regional Quality Specialist

The ADRC should contact their regional quality specialist for the following fiscal management topics:

- Questions regarding the scope of services or scope of work.
- Ideas or proposals for using funding that are not clearly defined in the scope of services or scope of work.
- Reviews of split or shared positions.

## III. Allowable Uses for Funding from DHS

### A. General Allowable Uses

Only costs that are directly attributable to specific work under or to the normal administration of the scope of services or scope of work are allowable for reimbursement.

In order for an expense to be allowable for reimbursement by programs funded by DHS, all costs must meet the following general criteria, as outlined in the [DHS Allowable Cost Policy Manual](#):

1. Be necessary and reasonable for proper and efficient program administration. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonability of a given cost, consideration should be given to:
  - Whether the cost is ordinary and necessary to the operation of the ADRC or to the performance of the contract award.
  - The restraints or requirements imposed by such factors as sound business practices, arms-length bargaining, laws and regulations, and terms and conditions of the program.
  - The market prices for comparable goods and services.
  - Whether the individuals involved acted with prudence considering their responsibilities to the ADRC, the public at large, and the granting agency.
  - Whether the costs were incurred in accordance with the agency's established procurement policy.

Per the [DHS Allowable Cost Policy Manual](#), direct costs shall be claimed whenever possible based on the nature of the costs and the accounting system in place. When indirect costs are charged, they shall be accumulated by logical cost groupings and distributed equitably to all programs or functions of the agency using a rate designed to recover the costs of the pool established through the indirect cost plan. Costs must not be charged to programs based on funds available or revenues received. The basis used shall be an equitable measure of the extent to which the cost incurred actually benefits the program to which it is charged. For example, square footage used by the various programs operated by the agency would be an equitable basis to allocate the total rent or utility costs incurred by the agency. Costs that are part of the agency indirect cost pool shall not duplicate any costs that are charged directly, and total costs charged may not exceed the actual costs incurred.

The same type of cost may be a direct cost in one agency and an indirect cost in another agency, because each agency has to determine for itself which costs are direct, which are indirect, and how these costs can best be allocated to the benefiting programs. However, an agency must treat each item of its costs consistently as a direct, allocated, or indirect cost. Also, as noted under the general criteria, a cost may not be assigned to a program as a direct cost if any other cost under the same circumstance has been charged to a program as an allocated or indirect cost.

## B. Allowable Uses for ADRC Funding

### 1. Core Services

ADRCs are required to provide all of the core services and activities described in the annual contract prior to using ADRC funds for any other allowable activities. Core services include:

- Access to adult protective services.
- Access to other public and private programs and services.
- [Advocacy](#) (P-03062-18).
- Community needs identification.
- [Dementia care specialist services](#) (P-03062-07).
- [Disability benefits counseling](#) (P-03062-05).
- [Elder benefits counseling](#) (P-03062-06).
- \*Note: ADRC funds may be used to cover the associated costs with an elder benefit specialist (EBS) only after all other EBS program-specific funding from state and local sources has been applied and when all other ADRC services required under the contract are provided.
- [Eligibility determination for publicly funded long-term care](#) (P-03062-04).
- [Emergency preparedness](#) (P-03062-17).

- [Information and assistance](#) (P-03062-01).
- [Marketing, outreach, and public education](#) (P-03062-08).
- [Options counseling](#) (P-03062-02).
- [Pre-admission consultation and nursing home transitions](#) (P-03062-02a).

## 2. Optional Services

The ADRC may provide any of the services described in the “Other Allowable Services” section of the annual contract if the ADRC is providing all of the required core services and the agency’s funds, as well as its staffing, permit. Other allowable services include:

- [Short-term service coordination](#) (P-02923-04).
- Health promotion and prevention programs.
- Other programs or services, as approved by DHS.

# IV. Prohibited Uses of Funding from DHS

## A. General Prohibited Uses

### 1. Capital Expenses

Capital expenses are not allowed. This includes the cost of individual pieces of equipment and other capital expenditures with an acquisition cost exceeding \$5,000 that become the purchasing agency’s assets. Please work with the agency’s fiscal staff to determine if an expense is a capital expense. See the [DHS Allowable Cost Policy Manual](#) and [Federal Cost Principles on Equipment and Other Capital Expenditures](#) (2 CFR 200.439).

### 2. Fundraising

State and federal funding cannot be used for any expenses related to fundraising. This includes fundraising for the ADRC or fundraising for another program or entity. Fundraising is defined as an organized activity or an instance of soliciting money or pledges.

## B. Prohibited Uses of ADRC Funds

### 1. Adult Protective Services

ADRCs that are organizationally part of county government may provide elder or adults at risk and adult protective services (APS), but may not use ADRC grant funds for these purposes. ADRC grant funds may not be used to

pay for APS call lines, investigations, annual reviews of protective placements (Watts reviews), or any other APS service that is not specifically identified in the ADRC contract. Positions that have both ADRC and APS responsibilities must comply with the requirements for shared positions contained in the [organizational structure](#) (P-03062-12) section of the ADRC operations manual and the ADRC [conflict of interest policy](#) (P-02923-03).

## 2. Direct Services

ADRC grant funds cannot be used to provide direct services and support to customers (for example, respite).

# V. Operational Policies and Procedures

## A. Statutory References

[Wis. Stat. § 46.283](#)

[Wis. Admin. Code Ch. 10](#)

[2 CFR § 200](#)

## B. Budget Requirements

ADRCs are required to develop a line-item budget and budget narrative for the period covered by a contract and must submit these to DHS for approval using the forms and procedures established. ADRC grant funds may only be used to support services that are required or are specifically identified as eligible for ADRC funding if all other service requirements are being met. Any other services provided by the ADRC must be funded from other sources, and these other sources must be identified in the budget.

ADRCs should budget using an average percentage of their Medicaid administrative (MA) claiming match. They can budget using their overall ADRC MA average percentage or budget by position using the position's average MA percentage. In order to calculate this percentage for a certain period, take:

$$\frac{\text{Amount of Federal MA}}{\text{Amount of State GPR} + \text{Amount of Federal MA}} = \% \text{ of Federal MA Claimed}$$

## C. Cost Allocation

Agencies should determine how to allocate their direct and indirect costs using allowable cost allocation methodologies. DHS uses United States Department of

Health and Human Services (HHS) uniform guidance [45 CFR Part 75.412–75.414](#) in regard to cost allocation. Agencies must have a central service cost allocation plan. General guidelines and examples from HHS can be found [in the Financial Management section of the HHS website](#).

The allocation method that the agency has chosen must be applied consistently and should be documented. When creating cost allocation methods, keep in mind the cost principles of: necessary, reasonable, allocable, allowable, consistently treated, and permissible.

Costs cannot be allocated based on:

- Amount of funds on the award.
- Budgetary convenience.
- Avoidance of restrictions imposed by law or terms of the award.
- Offset (costs charged to budget A one time, and budget B the other time).

Indirect costs for county agencies are allowable if the county develops and retains on file an approved county-wide indirect cost allocation plan. Any allocated costs must be supported by a cost allocation plan. Both plans must be in accordance with the requirements of [2 CFR Part 225 Cost Principles for State and Local Governments](#) and must be reviewed by the county's independent auditor as a part of the annual single audit.

ADRCs should review any cost allocation plans and methodologies with their auditors to be sure the cost allocation method chosen is in compliance with federal regulations. Wisconsin DHS has an approved cost allocation plan with the federal government that requires ADRCs to perform 100% time and task reporting in order to claim federal Medicaid funding. For certain ADRC staff work role(s), cost allocation must be done through the use of [100% time and task reporting](#) (P-03062-10). There are other approved methods for cost allocation of funding for those ADRC staff work roles that are not required to use 100% time and task reporting, such as:

- 100% time and task reporting or Adder average.
- Allocation based on full-time equivalency (FTE).
- Allocation based on work effort.
- Use of another method approved by DHS.

## D. Reporting Requirements

### 1. Medicaid Administrative Claiming

This section pertains to Medicaid administrative (MA) claiming, which is also known as 100% time and task reporting, time-reporting, or Adder workbooks. While each of these terms means something slightly different, they are all related.

MA claiming allows ADRCs to receive federal matching funds under Medicaid when their staff perform allowable activities supporting Medicaid programs. Completing the required 100% time and task reporting, also called time-reporting, allows ADRCs to earn MA funds.

Paid staff who perform certain job functions within the ADRC are required to complete [100% time and task reporting](#) (P-03062-10). Staff who perform the following functions must time-report regardless of how the position is funded and regardless of how much time is spent on these activities:

- Information and assistance
- Options counseling
- Enrollment and disenrollment counseling
- Nursing home transition services
- Disability benefit counseling
- Elder benefit counseling when the EBS funds are granted directly to the ADRC by DHS
- Dementia care specialist services

Staff may be in a position where their job duties are split between any of the above functions and other responsibilities, such as activities for aging unit programs. These staff are still required to complete 100% time-reporting.

Supervisors and directors are not required to complete time-reporting unless their job requires them to perform any of the above functions routinely. ADRCs may choose a different cost allocation method for the supervisor and director time.

Other ADRC staff who do not routinely provide the job duties listed above do not need to complete time-reporting. However, an ADRC may elect to have other staff time-report for cost allocation purposes.

Time-reporting information is submitted through the [ADRC Adder Workbook](#) to DHS by the 20<sup>th</sup> of the following month. Each ADRC will submit only one Adder Workbook per month. If a correction is needed, ADRCs are able to submit a corrected copy of the Adder Workbook. Detailed information on how to use the workbook, including how to download and submit it monthly, is located on the [Adder Workbook SharePoint](#) page.

## 2. CARS Monthly Expenditure Report

ADRCs are required to report their monthly expenditures to DHS after expenses have been incurred, per the [DHS Allowable Cost Policy Manual](#). The CARS Unit is a central processing unit for all community aids grants at DHS and is not a part of the Office for Resource Center Development (ORCD). CARS is the acronym for the Community AIDS Reporting System,

an internal DHS grant payment processing and tracking system for reimbursing expenses against grant agreements.

The [CARS monthly expenditure report](#) (F-00642) is submitted electronically to [dhs600rcars@dhs.wisconsin.gov](mailto:dhs600rcars@dhs.wisconsin.gov) with a copy to [DHSBADRFiscal@dhs.wisconsin.gov](mailto:DHSBADRFiscal@dhs.wisconsin.gov). The email subject line must be in the following format: *Agency Number – Agency Type – Report MM/YY – Agency Name*. Instructions and information about CARS can be found in the following resources:

- [CARS website](#): This page provides a brief synopsis of CARS, various links to other pages, and CARS profile information. If you or your auditor need the Catalog of Federal Domestic Assistance (CFDA) information for a certain program, you will find a listing of these program funding sources at the bottom of the page sorted by grant agreement end-year. There is also a listing of profile close-out dates (the number of days after the grant agreement ends in which the final report is due to CARS for processing). These reports are also broken out by grant agreement end-year and listed by profile number.
- [CARS manual](#): The CARS manual has two chapters. Chapter I includes general reporting instructions and information on CARS. Chapter II includes profile detail and flowcharts.
  - Profiles are used for tracking expenses in each program. Some profiles will have expenses reported in order to generate payment in CARS. Some profiles are just used to break out expenses by funding source. Some profiles hold the dollar amounts from which payment is generated. Some profiles are sum-sufficient and will be listed as \$0 but will produce payments. You can find your program's specific profile number(s) on the CARS information page toward the end of your grant agreement with DHS. Using the profile number, you can view further data on what each profile is for on the [Other Profiles Detail](#) webpage.
  - Flowcharts can be found at the bottom of the CARS manual webpage. Relevant flowcharts include:
    - Aging and disability resource center flowchart: This shows the profile series, reporting, and payment for the ADRC specialist's work.
    - ADRC elder benefit specialist program flowchart: This flowchart and profiles are only applicable for ADRC EBS. They are only to be used if the EBS staff member completes 100% time and task reporting and is housed at the ADRC. The EBS profiles must be on the ADRC grant agreement. See the aging and disability resource center flowchart for additional EBS profiles using ADRC base GPR. ADRC EBS local match

profiles are for ADRC EBS who use local funds to in order to match federal MA.

- [CARS processing schedule](#): This shows important dates tied to each CARS run, such as keying due dates and payment dates. Everything submitted after the last CARS run and before the monthly cutoff should be processed for payment the month after it was submitted. CARS does not allow for any payments of expenses incurred in the current month, so anything submitted for the current month would be processed in the next run.
- [CARS reports](#): These reports are updated towards the end of the month, as CARS processes expenses in batch format once per month. Please check your report each month against what was submitted to CARS to ensure you are receiving the amounts that you anticipated. If there are any discrepancies, please contact the CARS Unit to resolve the situation. The CARS payment list report shows the total due to your agency from DHS and will be paid the 5<sup>th</sup> of the month following the CARS run. Fully executed grant agreement profile amounts are loaded into CARS monthly during the run process. The profile amount must be loaded into CARS in order for payment to process against it. If the CARS unit has not received the fully executed grant agreement by the keying due date, then it would not be processed until the next run.
  - [CARS 603 Report](#)
  - [How to Read 603](#)
  - [CARS 620 Report](#)
  - [How to Read 620](#)

### 3. Annual Budget Report

The ADRC must complete the annual budget report annually using the required DHS template. This report captures the budget breakout of the ADRC for the next fiscal year.

### 4. Annual Expenditure Report

The ADRC must complete the annual expenditure report annually using the required DHS template. This report captures the expense detail from the previous year.

## E. Subcontract and Subawards

ADRCs may choose to subcontract or subaward their funding to another entity in order to fulfill the requirements of their contract with DHS. Subcontracts and subawards are subject to separate and distinct requirements, as provided below.

The ADRC maintains fiscal responsibility for its subcontracts and subawards, which includes reporting expenses associated with the subcontracts and subawards to DHS. DHS should not be named as a party to a subcontract or subaward. ADRCs must make all subcontracts and subawards available to DHS for review, upon request.

### 1. Subcontracts

All subcontracts must clearly identify all parties to the subcontract, describe the scope of services to be provided, include any requirements that are appropriate to the service(s), and define terms that may be interpreted in ways other than what the ADRC intends. The ADRC is responsible for contract performance when subcontractors are used. Subcontractors must agree to abide by all applicable provisions of the subcontract.

### 2. Subcontractors

Subcontractors perform the following:

- Provide the goods and services within normal business operations.
- Provide similar goods or services to many different purchasers.
- Normally operate in a competitive environment.
- Provide goods or services that are ancillary to the operation of the federal program.

Subcontractors are not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.

### 3. Subawards and Subrecipients

If an ADRC enters into a subaward relationship with a subrecipient, the ADRC becomes a pass-through entity and must follow the [federal requirements for pass-through entities, as specified in 2 CFR § 200.332](#).

Subrecipients of a subaward are responsible for the following:

- Determine who is eligible to receive what federal assistance.
- Have performance measured in relation to whether objectives of a federal program were met.
- Have responsibility for programmatic decision-making.
- Be responsible for adherence to applicable federal program requirements specified in the federal award.
- Use the federal funds, in accordance with their agreement, to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

## F. Trainings

ADRC fiscal staff are strongly encouraged to participate in DHS training opportunities. A current schedule of trainings can be found on the [ADRC Calendar of Events](#).

All ADRC staff, regardless of role, are encouraged to complete the ADRC Orientation module in the in the [learning management system](#).

## VI. Additional Resources and Tools

[Allowable Cost Policy Manual](#)

[Financial Management Manual for Counties, Tribes, and 51 Boards](#)

[State Single Audit Guidelines](#)

[DHS Grant Administration Requirements](#)

[Audit Management – Auditing Government Funding](#)

[Funding Information – Wisconsin DHS](#)

[Accounting Policy and Procedure Manual – Section 15 – Fiscal Administration of Grants and Contracts](#)

[DHS Contracting Fiscal Policies and Procedures Reference Sheet](#)