



# Subrecipient User Guide for SLFRF Grants Compliance

Date: November 2023



Dear OSIT Subrecipient,

Welcome! We're excited to work with you to achieve the goals of the High Speed Nevada Initiative. OSIT's commitment to ensuring all Nevadans have access to an affordable, reliable, and scalable high-speed internet connection is embodied in the work you will do as an OSIT partner in implementing SLFRF grant funds. This grant is an investment in the future of Nevada and the prosperity of Nevada's communities and citizens.

As you embark on this journey with us, you can expect our office to be supportive and committed to driving your project's progress in order to make a meaningful impact and shape Nevada's future.

Here's what you can expect from our partnership:

- **Collaborative support.** We are here not just as funders, but as collaborators. We understand the challenges and opportunities facing your projects, and we are committed to working alongside you to find solutions. Our staff are experienced with all aspects of this program and will be available to help if issues arise. Please feel free to reach out to our team for assistance or guidance throughout the duration of your project.
- **Access to resources.** OSIT is dedicated to providing you with the resources, guidance, and support you need to fulfill your project goals and activities. This *Subrecipient User Guide* and the additional frequently asked questions will help you successfully navigate grant compliance. If we have not addressed your questions, please feel free to reach out to our dedicated team at [HSNVAdmin@ctcnet.us](mailto:HSNVAdmin@ctcnet.us).
- **Transparency.** OSIT values transparency and fairness in our operations and processes. We strive to provide clear guidelines and reporting requirements to ensure the success of your project and the responsible use of public funds. We are committed to providing open and transparent communication about your grant and keeping you informed about all grant requirements, program updates, and any other relevant information.
- **Accountability and reporting.** As with any state, federal, or other public funding source, you are required to meet certain milestones and report on the progress of your projects with OSIT. We value accountability and will work with you to ensure your work aligns with the goals and requirements of this grant.
- **Impactful outcomes.** Your success is our success, and your success will have positive real-world impacts on the lives of Nevadans across the state. We look forward to celebrating the successful completion of your project.

Thank you for partnering with us to achieve our universal access goals. If you have any questions after reading this *Subrecipient User Guide*, please do not hesitate to reach out to our team.

Sincerely,



Brian L. Mitchell  
OSIT Director

## Table of contents

|          |   |           |
|----------|---|-----------|
| <b>1</b> | <b>Introduction</b>   | <b>1</b>  |
| 1.1      | General federal reporting guidance and requirements for SLFRF   | 1         |
| 1.2      | Compliance activities   | 1         |
| <b>2</b> | <b>General Requirements</b>   | <b>3</b>  |
| 2.1      | Records management  | 3         |
| 2.2      | Executive compensation reporting  | 3         |
| 2.3      | Civil rights compliance   | 3         |
| 2.4      | Audit   | 3         |
| 2.5      | Conflict of interest  | 3         |
| 2.6      | Nevada fraud, waste, and abuse policy   | 4         |
| <b>3</b> | <b>SLFRF Compliance Requirements</b>  | <b>5</b>  |
| 3.1      | Key funding deadlines   | 5         |
| 3.2      | Environmental compliance  | 5         |
| 3.3      | Reporting   | 6         |
| <b>4</b> | <b>Award Documentation</b>  | <b>7</b>  |
| 4.1      | Award documentation   | 7         |
| <b>5</b> | <b>Completing Reports and Reimbursement Requests</b>  | <b>9</b>  |
| 5.1      | Quarterly Financial Report  | 9         |
| 5.2      | Quarterly Progress Report   | 10        |
| 5.3      | Quarterly Labor Requirements Report   | 10        |
| 5.4      | Quarterly Treasury Broadband Location Report  | 11        |
| 5.5      | Weekly Construction Report  | 12        |
| 5.6      | Reimbursement Requests  | 12        |
| 5.7      | Project Change Request  | 13        |
| 5.8      | OSIT's workflow review and approval process for SLFRF weekly and quarterly reports                              | 13        |
| 5.9      | OSIT's workflow review and approval process for SLFRF ad hoc Reimbursement Requests and Project Change Requests | 15        |
| <b>6</b> | <b>Closeout Activities</b>  | <b>16</b> |
|          | <b>Appendix A – Links to Key Program Guidance</b>   | <b>17</b> |
|          | State and Local Fiscal Recovery Funds   | 17        |
|          | <b>Appendix B – List of Abbreviations</b>   | <b>18</b> |
|          | <b>Appendix C – Definitions and Terminology</b>   | <b>19</b> |

# 1 Introduction

All recipients of federal grant funding are accountable for how funds are expended, including funds that are granted to subrecipients (2 CFR 200.332). The intent of this manual is to assist subrecipients of State and Local Fiscal Recovery Funds (SLFRF) from the State of Nevada's (Nevada) Office of Science, Innovation & Technology (OSIT) in understanding the requirements and adhering to both state and federal compliance requirements associated with awarded SLFRF grants funds.

Ensuring funds are spent according to state and federal requirements and confirming the subrecipients provide periodic financial and programmatic reports on their spending and the corresponding results is critical. The subrecipient reporting will be consolidated and reported on by the recipient, Nevada, as part of the weekly, quarterly, and annual requirements detailed below.

Subrecipient grant compliance is overseen by the OSIT Director and performed by the OSIT Fiscal and Operations Manager. The purpose of this document is to describe the compliance requirements and processes used by OSIT to ensure its compliance with state and federal requirements.

Given the U.S. Department of the Treasury's (Treasury) frequent updates and changing requirements for the SLFRF grant, OSIT will be closely monitoring the requirements and provide updates as needed regarding both subrecipient reporting and the associated compliance and oversight responsibilities.

## 1.1 General federal reporting guidance and requirements for SLFRF

The SLFRF recipient, Nevada, and therefore subsequent subrecipient requirements are based on the agreements that Nevada has signed with Treasury. The agreements explicitly outline recipient and subrecipient reporting requirements and cross-reference other documents, including program guidance such as frequently asked questions (FAQs) and plans submitted by Nevada.

As of September 2023, Treasury has published a [final rule](#) and an [interim final rule](#) that proposes amendments to the final rule for the SLFRF program. Additionally, in May 2023, Treasury published the [Supplementary Broadband Guidance](#) that applies to the SLFRF program. Recipients and subrecipients are also expected to be familiar with any additional guidance published after the release of this guide.

## 1.2 Compliance activities

The OSIT Compliance Team will perform the following activities to maximize compliance of its subawards:

- **Communicating compliance requirements to subrecipients.** OSIT will develop and execute a technical assistance curriculum based on feedback received from subrecipients, updated programmatic requirements, and commonly identified compliance issues.
- **Collecting data from subrecipients to meet reporting deadlines.** OSIT will send reminders to subrecipients ahead of reporting deadlines and collect data in a standardized format for simple analysis and compilation. OSIT will also notify and work with subrecipients who submit incomplete or inaccurate reporting data in an attempt to assist subrecipients in meeting timely deadlines with accurate data.

- **Producing reports to submit to federal awarding agencies.** OSIT will interpret requirements of the federal awarding agencies to develop reports for submission, using various data sources including subrecipients' quarterly progress reports.
- **Monitoring compliance of subrecipients.** OSIT will develop a series of compliance scorecards to ensure subrecipients are self-certifying in meeting key compliance requirements of their awards and identify noncompliance through submitted progress reports. OSIT will follow up based on the outcome of the compliance scorecards.

## 2 General Requirements

This section includes general SLFRF reporting and compliance requirements.

### 2.1 Records management

Subrecipients must maintain all records associated with the awards—including the application, financial documents, disbursement requests and payments received, and key correspondence—for a minimum of five years after the close of the program, which is expected to be no earlier than December 31, 2026. These documents must be made available upon request.

### 2.2 Executive compensation reporting

For subrecipients that are public entities, per the Transparency Act and [2 CFR Part 170, Appendix A](#), they must annually report the names and total compensation of their five most highly compensated executives for the subrecipient's previous fiscal year if the following criteria are met:

- The recipient or subrecipient received 80% or more of their gross annual revenue from federal contracts or grants;
- The recipient or subrecipient received more than \$25 million of their gross annual revenue from federal contracts or grants; and
- The executive compensation information is not already publicly available.

### 2.3 Civil rights compliance

Subrecipients receiving funding must meet the legal requirements relating to nondiscrimination, which are initially documented in the signed subrecipient agreement. Subsequent documentation during the award period could be conducted through spot checking and random sampling.

Additional information can be found on page 13 of Treasury's [SLFRF Compliance and Reporting Guidance](#).

### 2.4 Audit

Subrecipients that are public entities are subject to a single audit if they expend more than \$750,000 annually in federal funding (all federal awards combined, not just SLFRF) per the requirements of the Single Audit Act and 2 CFR 200. Additional information can be found in [2 CFR 200, subpart F](#).

Contractors hired by the subrecipient as part of the grant are not subject to these requirements.

### 2.5 Conflict of interest

A conflict of interest typically consists of a conflict between responsibilities of the grant and financial or personal relationships with certain persons (e.g., family or household members, employers, or business affiliates). If in doubt as to whether a situation qualifies as a conflict of interest, err on the side of caution and report the potential conflict as a precaution.

Potential conflicts of interest should be submitted to [HSNVAdmin@ctcnet.us](mailto:HSNVAdmin@ctcnet.us).

## 2.6 Nevada fraud, waste, and abuse policy

Fraud, waste, and abuse of federal funds are not tolerated by the State of Nevada. All situations of fraud, waste, or abuse should be reported immediately to the confidential Governor's Finance Office, Division of Internal Audits Fraud Hotline (775-687-0150 or [iaudits@finance.nv.gov](mailto:iaudits@finance.nv.gov)).

Situations of concern may include the following:

- creating fictitious employees or vendors;
- falsifying invoices or transactions;
- executing related party transactions;
- receiving kickbacks;
- taking excessive travel that is not consistent with the duties of a job;
- submitting incomplete support for payment (e.g., no hotel receipt for a travel claim or no receiving report for office supplies); or
- conducting unusual purchases not included in an approved budget.

## 3 SLFRF Compliance Requirements

The SLFRF program requires the recipient, Nevada, to ensure that all subrecipients comply with the requirements of:

- [2 CFR 200](#);
- the SLFRF statute;
- the SLFRF Award Terms and Conditions;
- the [2022 Final Rule](#) as published by Treasury;
- the [2023 Interim Final Rule](#); and
- any applicable federal statutes and regulations.

In addition, Treasury published the [Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds](#), which provides detailed guidance on compliance matters for both recipients and subrecipients.

All grants made to subrecipients through this program will support necessary investments in broadband infrastructure. The 2022 Final Rule provides detailed expectations for [broadband projects](#).

Please reference Appendix A – Links to Key Program Guidance (page 17) for a complete list of SLFRF guidance and compliance requirement documents available to date.

### 3.1 Key funding deadlines

When expending SLFRF funds, submitting Reimbursement Requests (RRs), and preparing associated mandatory reports for submission, key funding date to note are:

- **December 31, 2026.** All SLFRF funds must be fully expended by this date. All RRs must be approved by this date. Any funds remaining after this date will be returned to Treasury by the recipient, Nevada.

Specific exceptions exist for certain broadband-related costs that may have been incurred before March 3, 2021. Please see page 6 of the [SLFRF Compliance and Reporting Guidance](#) for additional information. If a subrecipient documented expense falls outside of the approved timeframe and does not qualify for an exception, OSIT should reject it.

### 3.2 Environmental compliance

Approximately 86% of land in the State of Nevada is designated as federal, requiring subrecipients to comply with federal environmental regulations implemented primarily through the U.S. Bureau of Land Management and U.S. Forest Service, as well as the National Park Service, Bureau of Reclamation, Fish and Wildlife Service, and U.S. Department of Defense to a lesser degree. Key environmental requirements that may be applicable include the Clean Water Act, Air Quality Act, and Endangered Species Act.

Environmental compliance for the remaining 14% of land should be coordinated in advance through [Nevada's Department of Transportation](#) (NDOT) and localities.



### 3.3 Reporting

The State of Nevada is required to report to Treasury on SLFRF programs on a quarterly basis, including activities of all subrecipients during each quarter. All SLFRF broadband subrecipients are also required to provide weekly reports to the OSIT Director of Fiber Networks. Nevada will summarize the weekly reports as part of the quarterly Treasury reporting. In addition, the OSIT Director of Fiber Networks requires advance reporting on any upcoming scheduled construction for oversight purposes on a daily basis.

Treasury requires specific information for broadband infrastructure projects and has provided a specific reporting template and guidance documents for this purpose. Each subrecipient is required to complete the [Updated Broadband Template](#) as part of their reporting packet. When the subrecipient returns this information, the OSIT Fiscal and Operations Manager will combine the files to submit a consolidated report to Treasury.

Treasury encourages the use of commercially available GPS-encoded devices to determine the latitude and longitude of each serviceable location. Additional information about this request can be found in Treasury's [Geolocation Methods Guide](#).

It is possible to use SLFRF funds as a matching grant for Broadband Equity, Access, and Deployment (BEAD) grant funding. If that approach is taken, review the additional requirements in the [SLFRF 2023 Interim Final Rule](#).

#### 3.3.1 Reporting timeline

Treasury requires quarterly reports to be submitted one month after the close of a fiscal quarter. To ensure timeliness, reports are due from subrecipients five days after the close of the fiscal quarter. OSIT then has 10 days to review, validate, and compile subrecipient submissions for a comprehensive submission to Treasury. Please see Section 5 for details on completing reports.

| Report         | Period Covered      | Subrecipient Due Date | Due Date to State Reporting Official | Federal Report Due Date |
|----------------|---------------------|-----------------------|--------------------------------------|-------------------------|
| <b>Q3 2023</b> | Jul 1–Sept 30, 2023 | Oct 5, 2023           | Oct 15, 2023                         | Oct 31, 2023            |
| <b>Q4 2023</b> | Oct 1–Dec 31, 2023  | Jan 5, 2024           | Jan 15, 2024                         | Jan 31, 2024            |
| <b>Q1 2024</b> | Jan 1–Mar 31, 2024  | Apr 5, 2024           | Apr 15, 2024                         | Apr 30, 2024            |
| <b>Q2 2024</b> | Apr 1–Jun 30, 2024  | Jul 5, 2024           | Jul 15, 2024                         | Jul 31, 2024            |
| <b>Q3 2024</b> | Jul 1–Sept 30, 2024 | Oct 5, 2024           | Oct 15, 2024                         | Oct 31, 2024            |
| <b>Q4 2024</b> | Oct 1–Dec 31, 2024  | Jan 5, 2025           | Jan 15, 2025                         | Jan 31, 2025            |
| <b>Q1 2025</b> | Jan 1–Mar 31, 2025  | Apr 5, 2025           | Apr 15, 2025                         | Apr 30, 2025            |
| <b>Q2 2025</b> | Apr 1–Jun 30, 2025  | Jul 5, 2025           | Jul 15, 2025                         | Jul 31, 2025            |
| <b>Q3 2025</b> | Jul 1–Sept 30, 2025 | Oct 5, 2025           | Oct 15, 2025                         | Oct 31, 2025            |
| <b>Q4 2025</b> | Oct 1–Dec 31, 2025  | Jan 5, 2026           | Jan 15, 2026                         | Jan 31, 2026            |
| <b>Q1 2026</b> | Jan 1–Mar 31, 2026  | Apr 5, 2026           | Apr 15, 2026                         | Apr 30, 2026            |
| <b>Q2 2026</b> | Apr 1–Jun 30, 2026  | Jul 5, 2026           | Jul 15, 2026                         | Jul 31, 2026            |
| <b>Q3 2026</b> | Jul 1–Sept 30, 2026 | Oct 5, 2026           | Oct 15, 2026                         | Oct 31, 2026            |
| <b>Q4 2026</b> | Oct 1–Dec 31, 2026  | Feb 28, 2027          | Mar 15, 2027                         | Apr 30, 2027            |

## 4 Award Documentation

Subrecipients are required to maintain documentation associated with their SLFRF award for a minimum of five years after the close of the program, which is expected to be no earlier than December 31, 2026. Documentation should be made available upon request.

### 4.1 Award documentation

Examples of SLFRF documentation are provided below to guide subrecipients in creating and maintaining robust records. The information in Section 4 is intended to be illustrative but not comprehensive; it is up to the subrecipient to determine documentation required based on individual award.

- **Application process**
  - Application and proposed budget
  - Feedback from OSIT on initial application and updated application if applicable
  - Executed subaward agreement
  - Approved budget at time of executed agreement
  - Any subsequent modifications to relevant documents
  - Relevant OSIT notification and communications
- **Reimbursement Requests, approvals, payments, or denials**
  - Requests for grant disbursement
  - Updated Budget Detail Spreadsheet (BDS), including funds expended
  - Documentation of approved costs incurred (receipts, invoices, etc.)
  - OSIT approval or denial of Reimbursement Request
  - Documentation of payments made
  - Relevant OSIT notification and communications
- **Project Change Requests (PCR)**
  - Each request requires:
    - Submission of a separate PCR
    - A BDS supporting the requested change
    - Documentation of new pricing or costs (invoices, quotes, reason for additional labor/services, etc.)
    - OSIT approval, denial, or provisional approval and resubmission of any PCRs or associated BDS
    - Relevant OSIT notification and communications
- **Federal Quarterly Reporting**
  - Federal Financial Reporting
    - Submission of Quarterly Financial Report, including an updated BDS reflecting the most recent quarter's expended funds
    - Reimbursement Requests
    - Relevant OSIT notification and communications

- Federal Progress Reporting
  - Submission of quarterly progress report, tied to approved program metrics
  - OSIT documentation of approval, request for additional information, etc.
  - Relevant OSIT notification and communications
- Quarterly Labor Requirements Report
  - Submission of quarterly report confirming adherence to required labor standards or, if applicable, documentation that the Quarterly Labor Quarterly Report requirements are not applicable due to the total cost of the project being below the \$10 million total cost threshold
  - OSIT documentation of approval, request for additional information, etc.
  - Relevant OSIT notification and communications
- Quarterly Treasury Broadband Location Report
  - Submission of a quarterly report template with the required information or, if applicable, documentation that the Treasury Broadband Location Report is not applicable due to your project not serving any last-mile locations (including businesses and community anchor institutions)
  - OSIT documentation of approval, request for additional information, etc.
  - Relevant OSIT notification and communications
- **State weekly reporting**
  - State of Nevada Construction Reports
    - Submission of weekly reports, request for additional information, etc.
    - OSIT documentation of approval, request for additional information, etc.
    - Relevant OSIT notification and communications
- **Miscellaneous**
  - Relevant internal (subcontractors) and external (OSIT) correspondence
  - Proactive notification of any key concerns (e.g., timelines, staffing)

## 5 Completing Reports and Reimbursement Requests

This section is intended to provide subrecipients additional guidance on how to complete SLFRF reports and Reimbursement Requests. Following the guidance provided below will decrease the potential for errors and delays in approvals due to reports being returned for corrections or requests for additional information.

This section is categorized by report type, beginning with periodic reports and then ad hoc reports.

### 5.1 Quarterly Financial Report

The Quarterly Financial Report collects subrecipient information about how project funds were spent in the most recent calendar quarter by category. The financial report template includes the full fiscal year and is completed quarterly by the subrecipient, allowing for a cumulative view of financial progress over the course of the year.<sup>1</sup>

The financial report is accompanied by a completed Budget Detail Spreadsheet, which provides a greater level of detail about the expenses incurred over the reporting period. No additional documentation is required for the report, although it should be available upon request.

The OSIT Fiscal and Operations Manager will update the Quarterly Financial Report template annually and provide it, as needed, to the subrecipient(s).

#### 5.1.1 *Successfully completing the Quarterly Financial Report*

When preparing Quarterly Financial Reports, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review and validate grantee/subrecipient information section, including identifying information, reporting period, ID number, date, and if it is a revised report.
2. Compare the Budget Detail Spreadsheet to the approved RRs for the quarter.
3. Compare the amounts in the expenses for the current reporting period to the approved RRs for the quarter.
4. Calculate any percent change in budget by category compared to the previous Quarterly Financial Report. Budget changes of less than 10% between categories are allowed without approval but are required to be reported in the next Quarterly Financial Report.
  - a. Submit a Budget Change Request if there is a change of 10% or greater between categories.
5. Confirm the amounts in the to-date cumulative grant balance section.
6. Ensure fiscal agent signature.
7. Retain completed report per award documentation requirements in Section 4.

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<sup>1</sup> See Section 3.3.1 for a list of due dates.

## 5.2 Quarterly Progress Report

The Progress Report collects information for two key components: (1) narrative data for each project and (2) broadband programmatic compliance. Subrecipients are required to complete and submit this report quarterly.<sup>1</sup>

The first half of the Progress Report template focuses on collecting project narrative data over the full calendar year and is completed quarterly by the subrecipient, allowing for a cumulative programmatic view over the course of the year. The second part of the report focuses on quarterly updates on broadband programmatic compliance and is updated each quarter (that is, it is not cumulative).

The OSIT Fiscal and Operations Manager will update the Quarterly Progress Report template annually and provide as needed to the subrecipients.

### 5.2.1 *Successfully completing the Quarterly Progress Report*

When preparing Quarterly Progress Reports, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review and validate grantee/subrecipient information section, including identifying information, reporting period, and ID number.
2. In the grantee/subrecipient Quarterly Progress Report section:
  - a. Review and compare the status update, percent complete, timeline updates, and narrative with the milestones and key indicators in the agreement.
  - b. Status updates should provide more information about each milestone, including details such as goals, strategies, persons responsible, and expected outcomes. The narrative should provide an overview of the project and any changes or important updates. The Progress Report should align with funding expended and accounted for in the Fiscal Report.
  - c. Compare this quarter's update with the previous quarter's update to determine if continual progress is being made.
3. In the broadband programmatic compliance reporting section:
  - a. Ensure that the Affordable Connectivity Program (ACP) section has been completed and any notes regarding your answers are included.
  - b. Compare the miles of fiber deployed with the Weekly Construction Reports submitted in the quarter.
  - c. Compare the number of locations served with the number of locations in the Quarterly Treasury Broadband Location Report.
  - d. Compare service offerings and pricing against prior quarters to identify any changes and review comments or justifications.
4. Ensure preparer and authorized official signatures are complete.
5. Retain a copy of the completed report per the award documentation requirements in Section 4.

## 5.3 Quarterly Labor Requirements Report

The Quarterly Labor Requirements Report collects information on the type of labor, working conditions, skill level and certification, and compliance with Occupational Safety and Health Administration

requirements for projects with a total expenditure over \$10 million dollars that are funded wholly or partially by SLFRF funding. Subrecipients who fall into this category are required to complete and submit this report quarterly.

### ***5.3.1 Successfully completing the Quarterly Labor Requirements Report***

When preparing Quarterly Labor Requirements Reports, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review and validate grantee/subrecipient information including identifying information, reporting period, and ID number.
2. Review report for completeness.
3. If the Quarterly Labor Requirements Report requirements are not applicable due to the total cost of the project (all funding sources) being below the \$10 million total cost threshold for documentation purposes, provide an email stating you are not including a submission of the Quarterly Labor Report because it is not applicable due to the total cost of the project being below the \$10 million total cost threshold. Quarterly documentation is required for the duration of the grant reporting period.
4. Compare this quarter's update with the previous quarter's update to determine if there are any changes.
5. Ensure name, title, and signatures are on pages 1 and 2.
6. If there is not one or more signatures, ensure that an alternative explanation has been provided.
7. Retain completed report per the award documentation requirements in Section 4.

## **5.4 Quarterly Treasury Broadband Location Report**

The Quarterly Treasury Broadband Location Report collects information on individual locations served by the broadband infrastructure project.<sup>2</sup> This information is shared among federal agencies, and certain elements are incorporated into the [Federal Communications Commission's broadband map](#).

This form is provided by Treasury and must be completed according to the instructions provided. The Quarterly Treasury Broadband Location Report should be completed by all subrecipients and submitted with the rest of the quarterly reports. **It is important that no part of this template is changed**, as this is part of a bulk upload process to Treasury's systems.

### ***5.4.1 Successfully completing the Quarterly Treasury Broadband Location Report***

When preparing Quarterly Treasury Broadband Location Reports, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review report for completeness. Ensure columns B–O have been completed for all projects funded by the grant in question. Begin listing projects in row 8.
2. Compare this quarter's update with the previous quarter's update to determine if there are any changes.
3. If the Quarterly Treasury Broadband Location Report is not applicable due to your project not serving any last-mile locations (including businesses and community anchor institutions), provide an email stating you are not including a submission of the Quarterly Treasury Broadband Location Report because the project does not serve any last-mile locations.

4. Quarterly documentation is required for the duration of the grant reporting period.
5. Retain completed report per the award documentation requirements in Section 4.

## 5.5 Weekly Construction Report

The Weekly Construction Report collects information for the duration of the grant regarding permits, location and numbers of crew, environmental reporting, handholes, splices, environmental review, and other milestones.

Due to the frequency of reporting, the report is being administered and collected through SurveyMonkey to ease the burden on the subrecipient. The link to the online report is shared with each subrecipient after contracts are signed and before the kickoff meeting with the OSIT Director and team. **It is due weekly on Tuesdays at 5:00 p.m. (PST).** Each report should cover the prior week's activities.

### 5.5.1 Successfully completing the Weekly Construction Report

When preparing the Weekly Construction Reports, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Provide grantee/subrecipient information, including identifying information and report dates covered.
2. Review report for completeness, including the submission of any supplemental materials.
3. Save a copy of the submitted form per the SurveyMonkey directions.
4. Retain completed report per the award documentation requirements in Section 4.

## 5.6 Reimbursement Requests

Reimbursement Requests can be submitted after the completion of contractual milestones or upon accrual of \$250,000 in eligible expenses. Reimbursement Requests should include documentation of services rendered (e.g., invoices and receipts), payment completed, and a corresponding BDS to provide a greater level of detail through a brief description for the expended funds being requested for reimbursement. Finally, after approval of the RRs, payment is contingent on confirmation of submission and approval of all previously due reports.

### 5.6.1 Successful completion of Reimbursement Requests

When preparing a Reimbursement Request, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review and validate grantee/subrecipient information section, including identifying information, grantee ID, date, reimbursement number, and vendor identification.
2. Compare the Budget Detail Spreadsheet, RRs, invoices, and payment documentation, as well as the approved budget to ascertain the reimbursements:
  - a. Are within the allowable timeframe;
  - b. Are within the approved budget categories and descriptions;
  - c. Have available funding within the overall approved budget and within the subcategory; and
  - d. Have amounts requested that align across documentation (BDS, request from, invoice, and payment).

3. Ensure that invoices or receipts have descriptions of the goods or services and documentation of payment dates within the reporting quarter.
4. Ensure proof of payment is sourced from a third party (such as a bank statement where the bank name and address information are visible or the front and back of a canceled check).
5. Ensure fiscal agent signature is complete.
6. Retain a copy of the completed Reimbursement Request per the award documentation requirements in Section 4.
7. Notify OSIT upon receipt of payment.

## 5.7 Project Change Request

The PCR Form must be completed when a subrecipient is seeking a change to the approved budget or project scope, including an extension. Supporting documentation is required with the submission of a PCR. Documentation includes both the most recently approved BDS and an updated BDS to reflect the budget impact of the PCR. If requesting more than one PCR, a subrecipient must complete individual forms for each change request, indicating the sequential order of review if applicable.

A PCR should be submitted by the subrecipient as soon as a change is anticipated, and changes should not be finalized by the subrecipient until approved by OSIT. A PCR must be submitted for all changes resulting in an overall budget increase of more than 10% or a 10% change between budget category allocations.

Incremental budget changes of less than 10% should be reported in the Quarterly Financial Report. PCRs submitted after changes have already been made will not be approved. PCRs should be submitted with an updated BDS showing the requested changes in the Requested Budget Change (New Budget) column.

### 5.7.1 Successfully completing a Project Change Request

When preparing a PCR, subrecipients should consider taking the following steps to ensure an error-free submission:

1. Review and validate grantee/subrecipient information section, including identifying information, grantee ID, date, reimbursement number, and vendor identification.
2. Compare the Budget Detail Spreadsheet, RRs, invoices, and payment documentation, as well as the approved budget.
3. Retain completed report per the award documentation requirements in Section 4.

## 5.8 OSIT's workflow review and approval process for SLFRF weekly and quarterly reports

This section is intended to provide subrecipients with additional insight and understanding on OSIT's process for reviewing and approving quarterly reports.

Once each subrecipient submits their quarterly reporting, the OSIT Compliance Team will review the report for completeness. If the report is incomplete or requires additional information, the OSIT Compliance Team will contact the subrecipient in writing via email and, if needed or requested, schedule a meeting to review and provide technical assistance.

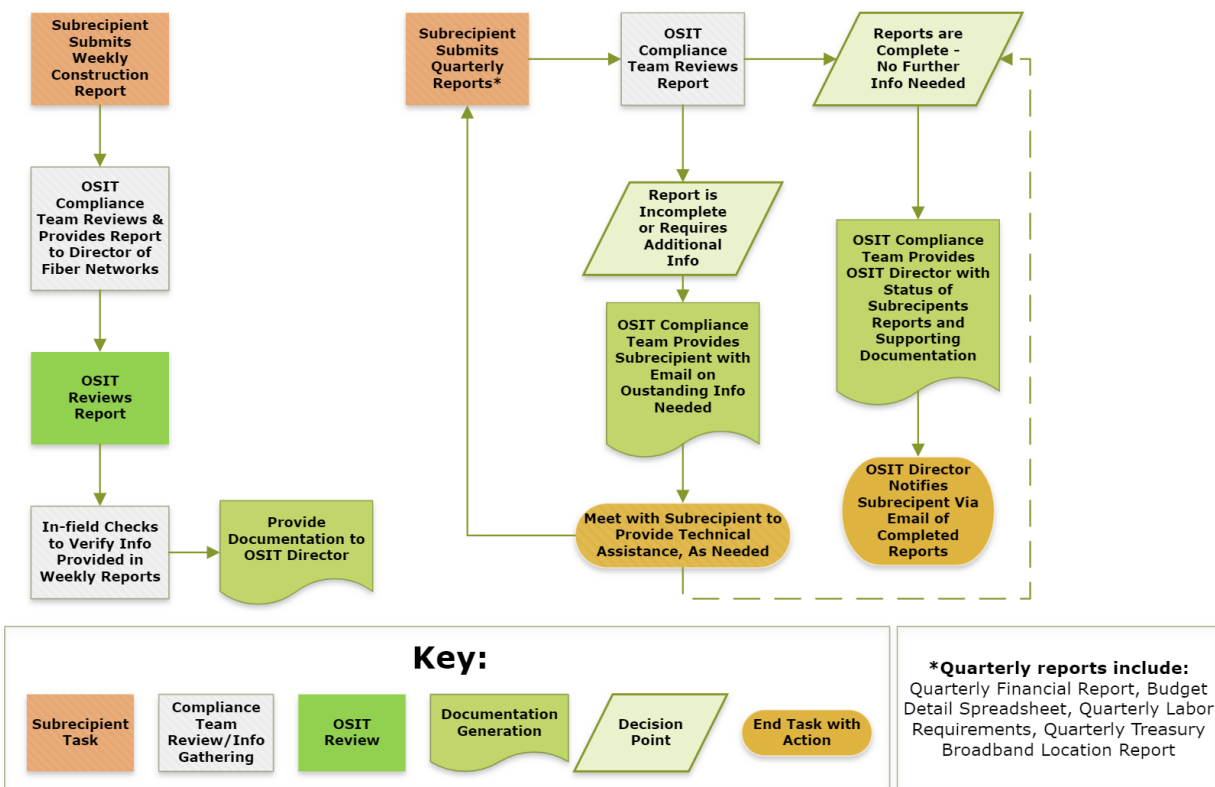


Any updates will then be resubmitted by the subrecipient for validation. Once all quarterly reports have been received and validated, the OSIT Compliance Team will provide the OSIT Director with a Status of Subrecipient Quarterly Reports and supporting documentation for review and approval. If the OSIT Director requires additional information, the OSIT Compliance Team will reach out to the subrecipient via email to request additional information and follow the steps detailed above until the reports are deemed complete by the OSIT Director. The OSIT Director will notify the subrecipient via email of final approval of reporting and requests.

The Weekly Construction Report is intended to provide OSIT Director of Fiber Network location information to facilitate in-field checks to validate progress in real time. After each subrecipient submits their Weekly Construction Report, the OSIT Compliance Team will review and provide a report to the OSIT Director of Fiber Networks, who will review and use it in conjunction with in-field checks, creating documentation for the subrecipient file. Any inconsistencies or questions noted during field checks will be elevated to the OSIT Director for further action.

Figure 1 provides a depiction of OSIT’s review approval process for weekly and quarterly reports below.

**Figure 1: Workflow Process - SLFRF Quarterly Reports**



## 5.9 OSIT’s workflow review and approval process for SLFRF ad hoc Reimbursement Requests and Project Change Requests

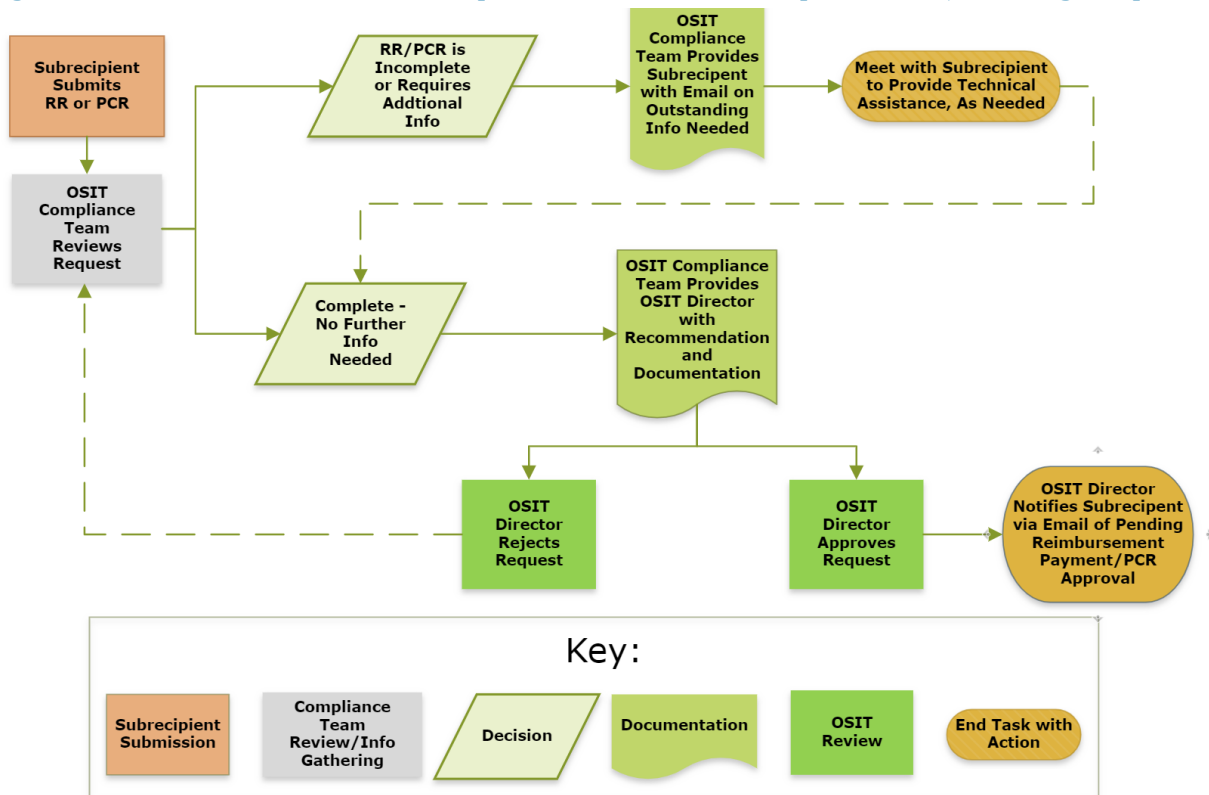
This section is intended to provide subrecipients with additional insight and understanding on OSIT’s process for reviewing and approving Reimbursement Requests and Project Change Requests.

Once each subrecipient submits their RR or PCR, the OSIT Compliance Team will review for completeness. If the RR or PCR is incomplete or requires additional information, the OSIT Compliance Team will contact the subrecipient in writing via email and, if needed or requested, schedule a meeting to review and provide technical assistance.

Any updates will then be resubmitted by the subrecipient for validation. Once the updated RR or PCR has been received and validated, the OSIT Compliance Team will provide the OSIT Director with supporting documentation for review and approval. If the OSIT Director requires additional information, the OSIT Compliance Team will reach out to the subrecipient via email to request additional information and follow the steps detailed above until the reports are deemed complete by the OSIT Director. The OSIT Director will notify the subrecipient via email of final approval of PCR or RR.

Figure 2 provides a depiction of OSIT’s review approval process for the ad hoc Reimbursement Requests and Project Change Requests below.

**Figure 2: Workflow Process - Ad Hoc Requests Reimbursement Requests & Project Change Requests**



## 6 Closeout Activities

Grant closeout procedures are required to be completed at the end of the period of performance or when expenditure of all funds is complete. All final subrecipient reports will be due to the recipient, Nevada, no later than 90 days from the end of the period of performance. All recipient reports to Treasury will be due within 120 days of the end of the period of performance.

SLFRF specific closeout procedures and required activities will be provided when and if Treasury provides them.

## Appendix A – Links to Key Program Guidance

### State and Local Fiscal Recovery Funds

#### 2022 Final Rule

- [2022 Final Rule](#)
- [Overview of the 2022 Final Rule](#)
- [2022 Final Rule Frequently Asked Questions](#)
- [2022 Final Rule Webinar](#)
  - [2022 Final Rule Webinar Slide Presentation](#)

#### 2023 Interim Final Rule

- [2023 Interim Final Rule](#)
- [Overview of the 2023 Interim Final Rule](#)

#### Compliance and reporting

- [Compliance and Reporting Guidance – State and Local Fiscal Recovery Funds](#)
- [Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule](#)
- [Recipient Compliance and Reporting Responsibilities \(links to user guides by project period\)](#)
- [2023 SLFRF Compliance Supplement](#)
- [Recovery Plan Performance Report User Guide](#)
- [Recovery Plan Template](#)
- [Webinar: “Q2 2022 Project and Expenditure Report Updates to Revisions and Bulk Editing Functions”](#)
- [Presentation: “An Introduction to the Coronavirus State and Local Fiscal Recovery Funds Compliance and Reporting Guidance”](#)

#### Broadband

- [SLFRF and CPF Supplementary Broadband Guidance](#)
- [Updated Broadband Template](#)
- [Geolocation Methods](#)

#### Frequently asked questions

- [SLFRF FAQ - Self-Service Resources](#)

#### Code of Federal Regulations (CFR)

- [Reporting Subaward and Executive Compensation \(2 CFR Part 170\)](#)
- [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(2 CFR Part 200\)](#)
- [Audit Requirements \(2 CFR Part 200, Subpart F\)](#)

## Appendix B – List of Abbreviations

**ACP** – Affordable Connectivity Program

**ASD** – Nevada Administrative Services Division

**BDS** – Budget Detail Spreadsheet

**BEAD** – Broadband Equity, Access, and Deployment

**FAQ** – Frequently asked questions

**NDOT** – Nevada’s Department of Transportation

**OSIT** – Office of Science, Innovation & Technology

**PCR** – Project Change Request

**RR** – Reimbursement Request

**SLFRF** – State and Local Fiscal Recovery Funds

## Appendix C – Definitions and Terminology

**Community Anchor Institution** – Schools, libraries, medical and healthcare providers, public safety entities, community colleges and other institutions of higher education, and other community support organizations and agencies that provide outreach, access, equipment, and support services to facilitate greater use of broadband service by vulnerable populations, including low-income, the unemployed, and the aged, as defined by the Federal Communications Commission.

**End user** – A person or entity that consumes or makes use of the goods or services provided.

**Federal grant recipient** – A nonfederal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program. The term *recipient* does not include subrecipients.

**Federal grant subrecipient** – A nonfederal entity that receives a subaward from a pass-through entity to carry out part of a federal program; this does not include an individual who is a beneficiary of such program.

**Fiber** – A type of communications medium that transmits data at high speeds using light waves over glass strands; a single cable may comprise hundreds of fiber strands, each with the capacity to transmit large amounts of data.

**Fixed wireless** – A type of communications service that uses radio signals or other wireless links to transmit data between two fixed points.

**Frontier location** – A serviceable location where there is no or extremely limited terrestrial broadband service. This includes locations with internet speeds equal to or below 4 Mbps (download)/1 Mbps (upload).

**Infrastructure** – The wireline and wireless equipment and facilities used to provide broadband service, including fiber, coaxial, and copper cable, as well as conduit, poles, towers, antennas, routers, and a network's electronic equipment.

**Low latency** – Latency is the measurement of time it takes for information to travel from one point on a network to another. A low latency network is defined by the program as having 95% of its service connections at or below 100 milliseconds of latency (round-trip), with no individual measurements being above 300 milliseconds.

**Megabit** – A unit of measurement for data size, most often used in discussions of data transfer. Megabits are expressed as Mb or Mbit when talking about digital storage, or Mbps (megabits per second) in the context of data transfer rates and broadband speeds.

**Open access network** – A network in which the infrastructure owner provides wholesale access to the network for lease on a nondiscriminatory basis.

**Serviceable location** – A valid address in the state of Nevada representing either a household, business, farm, or community anchor institution.

**Underserved location** – A serviceable location with internet speeds of less than 100 Mbps (download)/20 Mbps (upload) but equal to or greater than speeds of 25 Mbps (download)/10 Mbps (upload).

**Unserved location** – A serviceable location with internet speeds less than 25 Mbps (download)/10 Mbps (upload) but greater than 4 Mbps (download) / 1 Mbps (upload).